

**METHODOLOGY FOR
CALCULATION OF
IMPACT FEES FOR
HOOKSETT PUBLIC SCHOOLS**

**Update to Basis of Assessment
October 17, 2007**

Prepared for:

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For joint use by:
Town of Hooksett, NH
For School Impact Fee Assessment

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SCHOOL IMPACT FEE UPDATE - 2007

Town of Hooksett

Executive Summary

In April, 2001 a methodology for school impact fee assessment was prepared and subsequently adopted by the Town of Hooksett for application to new development under its impact fee ordinance and the provisions of NH RSA 674:21, V. That report contemplated future updates of the fee schedule using variables including but not limited to school development costs per square foot, pupils per dwelling unit, and facility space per pupil. This report constitutes the first update prepared for the school impact fee since that 2001 methodology was developed.

A series of alternative impact fees for public schools, updated to 2007 conditions, is illustrated below. The fees in Schedule A are based on assumptions that most closely parallel those of the 2001 report. This fee is based on school space per pupil computed at the estimated functional capacity of the elementary and middle schools in Hooksett.

HOOKSETT SCHOOL IMPACT FEE SCHEDULE - OPTIONS IN 2007 UPDATE

Residential Structure Type	School Impact Fee Per Dwelling Unit			
	Schedule A	Schedule B	Schedule C	Schedule D
	Elementary and Middle Schools at Functional Capacity	Same as B with Allowance for High School	Elementary and Middle Schools at Maximum (Mathematical) Capacity	Same as C with Allowance for High School
Single Family Detached	\$4,978	\$6,011	\$4,653	\$5,686
Attached & Townhouse	\$931	\$1,249	\$997	\$1,315
Duplex/Two-Family	\$2,243	\$3,524	\$2,180	\$3,461
Multifamily 3+ Units	\$2,033	\$2,894	\$1,985	\$2,846
Manufactured Housing	\$1,938	\$3,006	\$1,905	\$2,973

Schedule B shows a series of fees based on the same assumptions used in Schedule A, plus an allowance for a hypothetical local high school. Adoption of a fee that includes high school facility costs would be premature unless appropriations to develop a local high school are anticipated within the next six years.

Schedule C represent fees calculated on the basis of the estimated *maximum* (or mathematical) capacity of the elementary and middle schools. Schedule D adds an allowance for a hypothetical high school to the assessment.

The adoption of any changes to the impact fee schedules must be made in accordance with the Hooksett impact fee ordinance. It is recommended that the Town review the provisions of RSA 674:39 that deal with impact fees as it applies the new school impact fee schedule to residential development.

SCHOOL IMPACT FEE UPDATE - 2007

Town of Hooksett

A. Authority

New Hampshire RSA 674:21,V authorizes municipalities to assess impact fees to new development for the construction or improvement of capital facilities owned or operated by the municipality, including public school facilities, or the municipality's proportional share of capital facilities of a cooperative or regional school district of which the municipality is a member.

B. Purpose of Analysis and Overview

The original basis of assessment for school impact fees in Hooksett was a report prepared by this consultant in April, 2001. Factors updated in this 2007 update include facility capacity and floor area per pupil, development cost per square foot, enrollment per housing unit, and credit allowances. This report constitutes the first update to the fee since 2001. The 2007 update included the replication of the analysis used in the original study that paired Hooksett dwelling units and assessment information with resident pupil counts by student address and property assessment information. This research was undertaken to assure that the impact fee continues to be based on reasonable assumptions relating to school enrollment per dwelling unit in new residential construction.

C. Inventory of Facilities and Capacity

Table 1 is a 2007 inventory of the existing school facilities of the Hooksett School District (Pre-K to Grade 8), and a preliminary estimate of facility requirements for a local high school (under consideration by the District as a future option).

Table 1

HOOKSETT SCHOOL DISTRICT: 2007 INVENTORY OF PERMANENT FACILITIES AND CAPACITY								
School Facilities	Yr. Built/Last Expansion	Grades Served	Site Acreage	Building Area Gross Sq. Ft.	Capacity Estimates (1)	Total Sq Ft Per Pupil Capacity	Oct-07 Enrollment (2)	Enrollment as % Of Capacity
Elementary								
Fred C. Underhill School	1957, with major additions in 1966 and 1990	Pre-School and K-2	18	53,300	500	107	398	80%
					450	118		88%
Memorial School	1962 with major additions in 1978, 1986, 1987 and 2004	Grades 3-5	40	81,700	650	126	501	77%
					585	140		86%
Total Elementary Schools			58	135,000	1,150 1,035	117 130	899	78% 87%
Middle School								
David R. Cawley Middle School	2003 (New)	Grades 6-8	72	131,000	825	159	517	63%
					743	176		70%
Total Grades PS, K-8 Facilities		K-8	130	266,000	1,975 1,778	135 150	1,416	72% 80%
Prospective High School (Specifications for Future School)								
		9-12	45	163,020 175,560	1000 classroom and 1200 core	150-170 (approx. wgtd avg per pupil for core & classroom space)	October 2006 Enrollment (3) 647	65% 54%
Total with Allowance for Local High School		PS - 12	175	429,020 441,560	2,975 2,778		2,063	69% 74%

(1) Range shown is mathematical vs. functional capacity estimate (NH School Administrators Association, February 2005)

Second alternative specification for high school would be facility of 195,600 to 210,700 square feet serving up to 1,500 pupils

(2) Computed using 1/2 of Kindergarten enrollment, and excluding pre-school

(3) No October 2007 count available for high school enrollment as of 10/15/07. Prior year enrollment for high school shown here.

Table 1 illustrates the overall floor area of permanent school facilities in Hooksett, their capacity and gross floor area per pupil capacity. At the time the original impact fee study was completed, enrollment was at 128% of capacity at the elementary school level and 143% of capacity at the middle school level (excluding portable classrooms). Therefore, additional school space was already needed at that time to accommodate existing pupils in the base year (2001). The construction of elementary and middle school facilities that took place in 2002-2003 enabled the base year deficiencies in space to be rectified, while providing reserve capacity for additional enrollment and the impacts of new development.

As of October 2007 enrollment counts, between 78% and 87% of Hooksett's Pre-K to Grade 8 capacity is utilized. The range in capacity utilization estimates represents differences that depend on whether functional vs. mathematical capacity is assumed. Under either assumption, capacity remains available to absorb additional enrollment growth at the Pre-K to Grade 8 level.

D. School Facility Development and Costs

1. Elementary and Middle Schools

Both elementary and middle school capacity has been expanded substantially since the original development of the impact fee in 2001. Since the original impact fee was created, the floor area of Hooksett's schools has realized a net increase of 37,641 square feet at the Memorial School (now used for elementary grades) and the construction of a new middle school of 131,000 square feet. Because of these improvements to capacity, more floor area per pupil capacity is now available based on the District's functional capacity estimates. Table 2 below compares the floor area per pupil (capacity) estimates for 2001 (the base year of the impact fee) with current conditions in 2007.

Table 2: Floor Area of Permanent Facilities Per Pupil Capacity

Grade Level	2001 - Functional	2007- Functional	2007- Mathematical
Elementary Grades K – 5	122 Sq. Ft.	130 Sq. Ft.	117 Sq. Ft.
High School Grades 6 – 8	114 Sq. Ft.	176 Sq. Ft.	159 Sq. Ft.
Total Grades K-8	119 Sq. Ft.	150 Sq. Ft.	135 Sq. Ft.

Together, the two school projects cited above involved an investment of just over \$20 million in school renovation and new construction. The elementary school renovation and expansion costs totaled \$6.8 million, and the new Cawley Middle School was developed at the cost of \$13.141 million. The total comprehensive cost of the middle school (2002-03) averaged \$100 per square foot in 2002 dollars. Based on time adjustment factors in R. S. Means Square Foot Costs (2007) guide, a comparable development cost in 2007 is \$136 per square foot. This amount has been used as the cost basis for the 2007 impact fee update for both elementary and middle school facilities.

2. Prospective High School

This impact fee update includes optional fee schedules that include proportionate costs for the development of high school space. At present, the Hooksett School District owns or operates school facilities serving the Pre-K to 8th grade only. Local high school students currently attend out-of-district schools under tuition agreements. In the Consultant's opinion, the Hooksett school impact fee cost basis could not include high school space unless such facilities were to

be “owned or operated” by the District, or were part of a regional or cooperative school district of which Hooksett is a member.¹ The development of a local high school is an option under consideration by the Hooksett School District. Capacity needs and comprehensive costs for a high school were explored in a 2005 study by the New Hampshire School Administrators Association² (hereafter cited as the 2005 NHSA study).

In that study, high school costs were projected at \$178 per square foot for development excluding land acquisition. The 2005 NHSA report suggested that a school site of approximately 45 acres would also be required potentially involving significant land acquisition costs not reflected in the cost per square foot.

For the purpose of impact fee assessment, we have used a conservative estimate of high school costs that is based on New Hampshire Department of Education space and cost per square foot limits that define the amount of facility costs reimbursable from State Building Aid (SBA). As of this writing, the maximum cost basis for SBA reimbursement for high schools in Merrimack County is defined by a floor area ratio of 160 sq. ft. per pupil capacity and \$172 per square foot (for schools to be constructed from April 2008 through March 2009). Actual school development costs may be significantly higher in many instances, as the state’s cost basis is limited to its estimate of building construction and integrated systems only. The State’s cost basis does not include site development costs, land acquisition, furnishings, and other equipment that are not part of the building system. Therefore, the cost estimates used for the high school portion of the impact fee reflect high school capital costs at the level qualifying for maximum SBA reimbursement.

If more specifications are developed for a new high school, these can be substituted in future updates to create a more accurate impact fee assessment for the high school portion of school facilities in Hooksett. This report contains impact fee assessment options including an update of the current basis of assessment (limited to elementary and middle school facilities only), and others that include an allowance for high school facilities. A fee that includes costs for high school space, however, should be adopted only at the time that the District and the Town anticipate that funds will be appropriated for high school development within six years of the adoption of the more comprehensive fee.

¹ See definition of impact fee at NH RSA 674:21, V.

² New Hampshire School Administrators Association, February 22, 2005; Report for the Hooksett School District - Educational Program Description and Analysis of Facility Needs K-12

E. Public School Pupils Per Dwelling Unit

1. Change in School-Age Population and Housing

Table 3 illustrates growth trends in Hooksett housing units, households, and population from 1970 through 2005. Based on U. S. Census information for the town, the annual household growth in Hooksett has been very consistent over three decades. In each of the decades from 1970 to 2000, there was a net increase of between 80 and 88 households per year. From 2000 to 2005, based on New Hampshire Office of Energy and Planning (NHOEP) estimates of households, there was a net increase of 112 households per year, a significant increase in the housing growth.

Table 3

CHANGE IN HOOKSETT HOUSING UNITS, HOUSEHOLDS AND POPULATION									
Demographic Factor	Census Data 1970-2000 and 2005 Estimate					Change By Period			
	1970	1980	1990	2000	2005 NHOEP Est	1970- 1980	1980- 1990	1990- 2000	2000- 2005
Total Population	5,564	7,303	9,002	11,721	13,240	1,739	1,699	2,719	1,519
Less Group Quarters Pop.	259	396	235	824	1,048	137	-161	589	224
Household Population	5,305	6,907	8,767	10,897	12,192	1,602	1,860	2,130	1,295
Average Household Size	3.30	2.86	2.70	2.63	2.59	-0.44	-0.17	-0.07	-0.04
Population Age 5-17	1,461	1,542	1,521	2,085	2,270	81	-21	531	185
Total Resident School Enrollment	1,336	1,291	1,447	1,949	2,122	-45	156	502	173
Enrollment as % of Age 5-17 Population	91.4%	83.7%	95.1%	93.5%	93.5%				
Total Housing Units	1,673	2,492	3,484	4,307	4,946	819	992	737	639
Occupied Units									
Owner	1,388	1,824	2,551	3,304	3,693	436	727	676	389
Renter	218	587	702	843	1,016	369	115	208	173
Total	1,606	2,411	3,253	4,147	4,709	805	842	884	562
% of Units Occupied	96.0%	96.7%	93.4%	96.3%	95.2%				
% Rental Tenure (2005 assumed same as 2000)	13.6%	24.3%	21.6%	21.6%	21.6%				
Age 5-17 Per Occupied Unit	0.910	0.640	0.468	0.503	0.482	-0.27	-0.17	0.04	-0.02
Public Enrollment Per Occ. Unit	0.832	0.535	0.445	0.470	0.451	-0.30	-0.09	0.03	-0.02

Since 1990, the Town's average school-age population per occupied housing unit has remained relatively stable, as has public school enrollment per occupied unit. The overall average for total school enrollment per occupied was 0.445 in 1990, 0.470 in 2000, and 0.451 in 2005. Public school enrollment per occupied in 2005 is estimated to be lower than in 2000, but higher than it was in 1990. Overall long term trends are likely to result in fewer pupils per housing unit, but the amount and type of residential development in the Town may still lead to net enrollment growth.

Figure 1

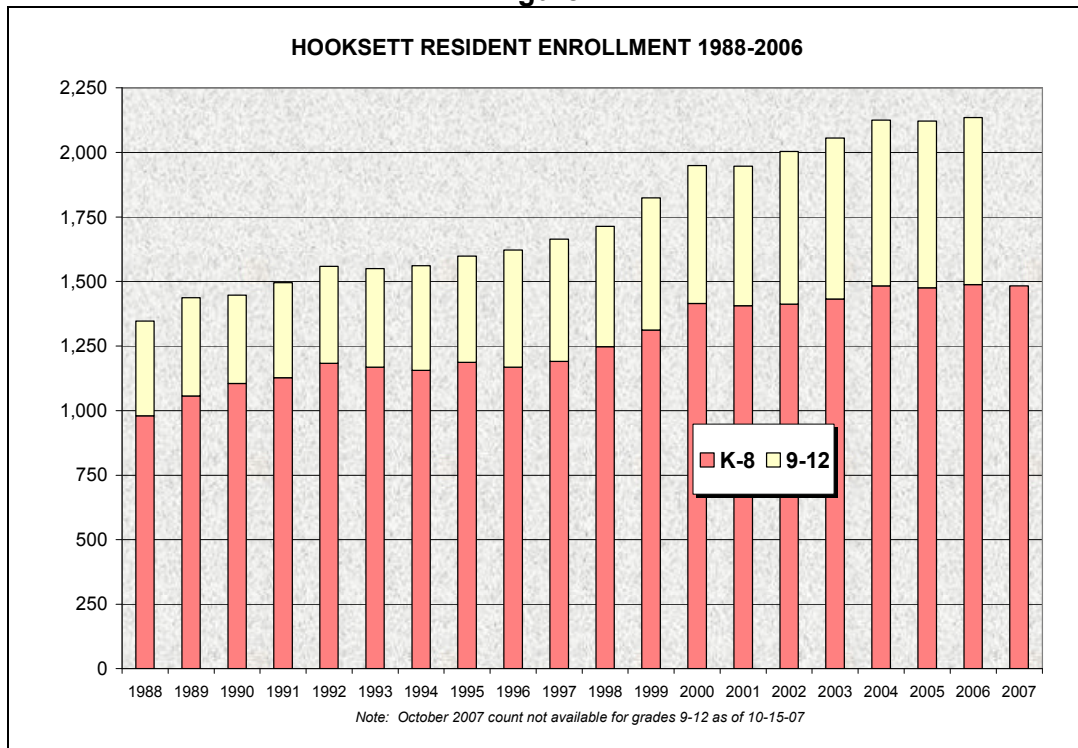


Figure 1 illustrates Hooksett resident enrollment from 1988 through 2007 (2006 for high school enrollment). The data shows some leveling off of total enrollment over the most recent three years of data. It should be noted that there is often a lag time between when housing is constructed and when enrollment impacts are realized within the system. At the same time, it is clear that average household size has been declining, and that some new housing is being constructed in age restricted communities or targeted to empty nester households. Thus, net increases in school enrollment may depend on the market orientation of new homes, types of home developed, market appeal of the particular community, aging in place of the existing population and other factors.

2. Public Enrollment Per Dwelling Unit by Type of Structure

In the 2001 impact fee study for schools, the consultant prepared estimates of enrollment per dwelling unit using property tax assessment information from the town and student address information from the school district. The same approach has been used to create this 2007 update. Using a data base comprising enrollment counts by address and property tax assessment data, the number of pupils in 2007 has been associated with various housing characteristics including type of unit, number of bedrooms, square footage, and year built. For condominium and rental housing units, the Consultant classified these dwellings by type of structure wherever possible to distinguish between townhouse, duplex and garden apartment style units.

In this 2007 update, nearly 99% of the addresses listed by the school district were reasonably associated with residential property by structure type. Most other addresses were in mixed use properties. A few may reflect temporary address information for students new to the community whose families had not yet established a local address.

The approach in this update excludes from the calculations the number of lawfully age-restricted housing units (where known). Under the Hooksett impact fee ordinance, senior housing units that are restricted to persons age 62 or older are subject to a fee waiver. Therefore, the enrollment ratios computed in this analysis are designed to reflect the averages for properties subject to school impact fee assessment.

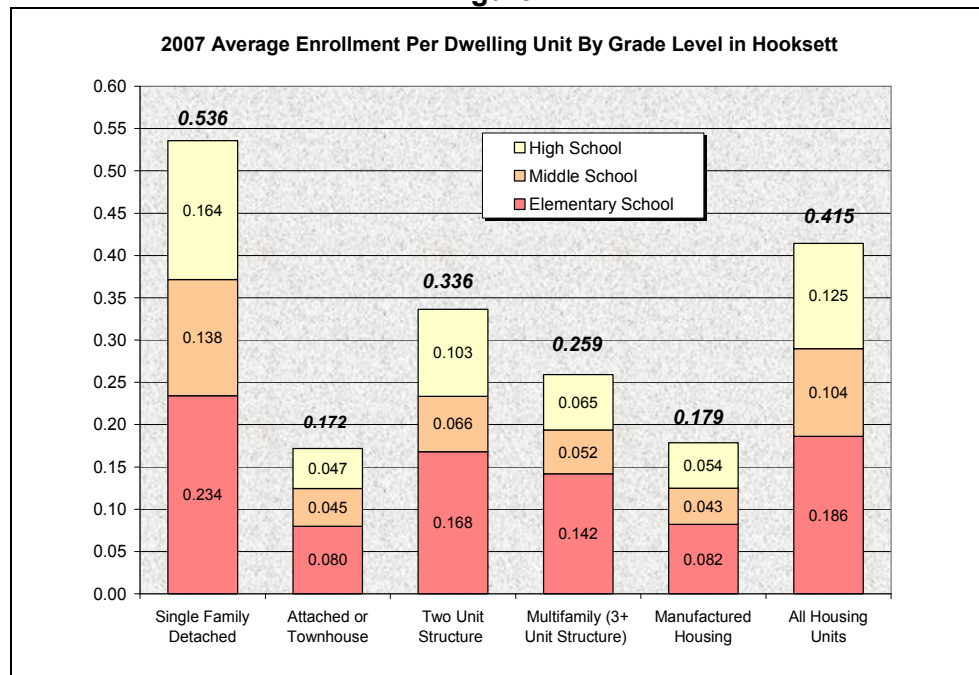
Table 4 below illustrates the overall town-wide averages of public school enrollment per housing unit from the 2007 analysis. These ratios are based on the count of all units (except age-restricted housing).

Table 4
Estimated Public School Enrollment Per Unit - Hooksett

Structure Type	2007 Average
Single Detached	0.536
Attached or Townhouse	0.172
Duplex or Two Unit	0.336
Multifamily 3+ Unit	0.259
Manufactured Home	0.179
Total All Units	0.415

The ratios shown in Table 4 have not been adjusted to reflect estimated occupancy rates in housing units. A higher enrollment ratio would be indicated if vacancy rates were considered. The estimates indicate somewhat lower ratios than measured in the 2001 study for attached townhouse units and for duplexes but higher ratios were observed for multifamily housing units. The ratios are only marginally higher for manufactured housing and a bit lower for single-family detached homes than in the 2001 study. Figure 2 illustrates the 2007 average enrollment per unit including a breakdown by grade level.

Figure 2



Because of the rapid growth in single-family housing units in Hooksett and their significant influence on schools, the 2001 impact fee study based single family assessments on the average enrollment per unit for “newer single-family detached units” (those built since 1980) to best reflect the proportionate impacts of more recent construction. The same approach has been applied to this analysis.

For manufactured housing, the relatively low enrollment per unit average in Hooksett seems to reflect older, generally smaller, units than may be typical for new development. Among those units not located in age-restricted developments, the average manufactured housing unit in Hooksett was built in 1977 (30 years old) and nearly 80% of these units have two bedrooms or less. The relatively low enrollment ratios found within Hooksett manufactured units may reflect their predominantly two-bedroom mix or a high rate of occupancy among retired households. The average age of the units also indicates that about 58% of the units may pre-date U. S. Department of Housing and Urban Development construction codes for manufactured units. In field surveys conducted by the consultant in other communities, the average enrollment for manufactured housing units (in developments that are not age-restricted) is in the 0.3 to 0.5 range. The U. S. Census average for 2000 in the southern metropolitan portion of New Hampshire indicated a ratio of 0.294 for this structural category. Similarly, the original study substituted a Census-based average for manufactured housing enrollment ratios because of the limited number of manufactured housing units and the age and size of the units in Hooksett that are not age-restricted.

As noted in the 2001 report, there has been a significant long-term change in the size of single-family homes constructed in Hooksett. Single family homes built in Hooksett during the 1960s have an average of 1,339 sq. ft. of living area, compared to since 2000 in which the average living area is 2,477 square feet (85% larger than the 1960s typical home).

The data suggests that for most homes having at least 1,000 sq. ft., the average total enrollment per unit up to a size of about 3,000 sq. ft., which is about 0.30 pupils per 1,000 sq. ft. (this refers to single-family housing units). Larger average home sizes and an increase in the proportion of housing units with four bedrooms has contributed to the higher enrollment ratios found in newer single family units. At the same time however, it is also clear that age shifts within the population probably have had a moderating effect on net public school enrollment growth.

As average household size declines and household configurations change, it is likely that the overall average enrollment per dwelling unit may continue to decline. If however development continues to be dominated by large single-family homes of four bedrooms or more, this has the potential to push enrollment upward. The enrollment ratios found in older units suggest some “aging in place” results in a substantially lower enrollment per unit than found in newer homes.

The enrollment per unit figures shown above and on the following pages (see Table 5 through Table 7 and Figure 3 through Figure 5) have all been computed after excluding known age-restricted units from the calculation. These units can be identified only informally, as there is no registration process or special designation of such developments within the assessment files. If there are more age-restricted units in Hooksett than assumed in the calculations, then actual enrollment per unit figures may be higher.

Table 5 – Average Public School Enrollment Per Dwelling in Hooksett – All Units

Type Structure	Hooksett Public School Pupils				Housing Units			Enrollment Per Unit				Average Living Area Per Unit (Sq. Ft.)
	Elementary School	Middle School	High School	Total	Living Area (Sq. Ft.)	Assessed Valuation	Number of Units (Excluding Age-Restricted)	Elementary School	Middle School	High School	Total	
Single Family Detached	713	419	500	1,632	5,391,799	\$ 710,741,563	3,047	0.234	0.138	0.164	0.536	1,770
Attached or Townhouse (1)	68	38	40	146	1053482	\$ 134,081,400	850	0.080	0.045	0.047	0.172	1,239
Two Unit Structure (2)	59	23	36	118	386998	\$ 41,085,097	351	0.168	0.066	0.103	0.336	1,103
Multifamily (Three+ Unit Structure) (3)	63	23	29	115	340478	\$ 32,075,000	444	0.142	0.052	0.065	0.259	767
Manufactured Housing	23	12	15	50	274,090	\$ 17,578,500	280	0.082	0.043	0.054	0.179	979
Total For Known Structure Types	926	515	620	2,061	7,446,847	\$ 935,561,560	4,972	0.186	0.104	0.125	0.415	1,498
No Data on Housing Type (new)	2	2	6	10	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Commercial/Mixed Use	5	5	3	13	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Total Enrollment Sample	933	522	629	2,084	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.

(1) Includes townhouse-style rental units at Windsor Terrace

(2) Includes 2-unit condominium structures on Dale Road

(3) Includes condo units with 1-level living (garden-style condos and apartment conversions)

Hooksett School Impact Fee Update 2007

Table 6 – Detailed Enrollment Tabulations for Single Family Homes
HOOKSETT PUBLIC SCHOOL ENROLLMENT IN SINGLE FAMILY HOMES BY YEAR BUILT AND NUMBER OF BEDROOMS

Year Built	Bedrooms	Hooksett Public School Pupils				Housing Units			Pupils Per Unit				Avg Living Area Per Unit	Average Valuation Per Unit
		Elementary School	Middle School	High School	Total	Living Area	Assessed Valuation	Number of Units	Elementary School	Middle School	High School	Total		
Prior to 1940	1 Bedroom or Less	1	2	0	3	19,012	\$2,497,500	20	0.050	0.100	0.000	0.150	951	\$124,875
	Two Bedrooms	9	9	7	25	121,744	\$17,927,100	99	0.091	0.091	0.071	0.253	1,230	\$181,082
	Three Bedrooms	26	12	21	59	208,461	\$25,682,356	141	0.184	0.085	0.149	0.418	1,478	\$182,144
	Four Bedrooms or More	16	11	11	38	131,659	\$14,355,170	65	0.246	0.169	0.169	0.585	2,026	\$220,849
	Total	52	34	39	125	480,876	\$60,462,126	325	0.160	0.105	0.120	0.385	1,480	\$186,037
1940s	1 Bedroom or Less	0	0	0	0	890	\$145,400	1	0.000	0.000	0.000	0.000	890	\$145,400
	Two Bedrooms	3	4	4	11	27,726	\$4,229,100	26	0.115	0.154	0.154	0.423	1,066	\$162,658
	Three Bedrooms	12	6	2	20	47,325	\$6,258,051	32	0.375	0.188	0.063	0.625	1,479	\$195,564
	Four Bedrooms or More	1	1	0	2	14,073	\$1,476,128	7	0.143	0.143	0.000	0.286	2,010	\$210,875
	Total	16	11	6	33	90,014	\$12,108,679	66	0.242	0.167	0.091	0.500	1,364	\$183,465
1950s	1 Bedroom or Less	0	1	1	2	5,676	\$983,200	7	0.000	0.143	0.143	0.286	811	\$140,457
	Two Bedrooms	7	5	10	22	83,386	\$12,687,678	72	0.097	0.069	0.139	0.306	1,158	\$176,218
	Three Bedrooms	14	7	4	25	125,904	\$16,600,900	96	0.146	0.073	0.042	0.260	1,312	\$172,926
	Four Bedrooms or More	8	4	2	14	28,628	\$3,536,900	20	0.400	0.200	0.100	0.700	1,431	\$176,845
	Total	29	17	17	63	243,594	\$33,808,678	195	0.149	0.087	0.087	0.323	1,249	\$173,378
1960s	1 Bedroom or Less	2	2	0	4	11,401	\$2,813,900	9	0.222	0.222	0.000	0.444	1,267	\$312,656
	Two Bedrooms	7	5	3	15	90,969	\$13,736,800	78	0.090	0.064	0.038	0.192	1,166	\$176,113
	Three Bedrooms	43	30	31	104	360,785	\$51,027,560	279	0.154	0.108	0.111	0.373	1,293	\$182,894
	Four Bedrooms or More	12	6	12	30	117,959	\$14,266,359	68	0.176	0.088	0.176	0.441	1,735	\$209,799
	Total	64	43	46	153	581,114	\$81,844,619	434	0.147	0.099	0.106	0.353	1,339	\$188,582
1970s	1 Bedroom or Less	2	1	1	4	12,986	\$1,968,800	10	0.200	0.100	0.100	0.400	1,299	\$196,880
	Two Bedrooms	6	4	6	16	96,830	\$13,167,900	64	0.094	0.063	0.094	0.250	1,513	\$205,748
	Three Bedrooms	63	31	40	134	408,414	\$57,638,700	288	0.219	0.108	0.139	0.465	1,418	\$200,134
	Four Bedrooms or More	17	14	12	43	165,008	\$19,878,230	86	0.198	0.163	0.140	0.500	1,919	\$231,142
	Total	88	50	59	197	683,238	\$92,653,630	448	0.196	0.112	0.132	0.440	1,525	\$206,816
1980s	1 Bedroom or Less	0	0	1	1	12,616	\$2,368,790	11	0.000	0.000	0.091	0.091	1,147	\$215,345
	Two Bedrooms	9	6	9	24	110,138	\$16,888,100	75	0.120	0.080	0.120	0.320	1,469	\$225,175
	Three Bedrooms	72	51	66	189	552,665	\$75,492,400	317	0.227	0.161	0.208	0.596	1,743	\$238,146
	Four Bedrooms or More	19	19	32	70	291,887	\$35,587,188	132	0.144	0.144	0.242	0.530	2,211	\$269,600
	Total	100	76	108	284	967,306	\$130,336,478	535	0.187	0.142	0.202	0.531	1,808	\$243,620
1990s	1 Bedroom or Less	2	3	1	6	11,198	\$1,498,500	7	0.286	0.429	0.143	0.857	1,600	\$214,071
	Two Bedrooms	3	4	4	11	52,615	\$7,688,500	32	0.094	0.125	0.125	0.344	1,644	\$240,266
	Three Bedrooms	147	85	103	335	900,494	\$115,909,313	445	0.330	0.191	0.231	0.753	2,024	\$260,470
	Four Bedrooms or More	30	26	28	84	193,780	\$23,579,788	80	0.375	0.325	0.350	1.050	2,422	\$294,747
	Total	182	118	136	436	1,158,087	\$148,676,101	564	0.323	0.209	0.241	0.773	2,053	\$263,610
2000 or Later	1 Bedroom or Less	0	0	0	0	4,290	\$641,500	2	0.000	0.000	0.000	0.000	2,145	\$320,750
	Two Bedrooms	9	2	5	16	59,536	\$8,038,295	25	0.360	0.080	0.200	0.640	2,381	\$321,532
	Three Bedrooms	97	42	44	183	732,874	\$92,840,100	313	0.310	0.134	0.141	0.585	2,341	\$296,614
	Four Bedrooms or More	73	25	39	137	384,920	\$48,424,757	137	0.533	0.182	0.285	1.000	2,810	\$353,465
	Total	179	69	88	336	1,181,620	\$149,944,652	477	0.375	0.145	0.184	0.704	2,477	\$314,349
Total for Sample with Bedrooms Known	1 Bedroom or Less	7	9	4	20	78,069	\$12,917,590	67	0.104	0.134	0.060	0.299	1,165	\$192,800
	Two Bedrooms	53	39	48	140	642,944	\$94,363,473	471	0.113	0.083	0.102	0.297	1,365	\$200,347
	Three Bedrooms	474	264	311	1,049	3,336,922	\$441,449,380	1,911	0.248	0.138	0.163	0.549	1,746	\$231,004
	Four Bedrooms or More	176	106	136	418	1,327,914	\$161,104,520	595	0.296	0.178	0.229	0.703	2,232	\$270,764
	Total	710	418	499	1,627	5,385,849	\$709,834,963	3,044	0.233	0.137	0.164	0.534	1,769	\$233,192

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Table 7

Public School Enrollment in Hooksett Single Family Homes			
Year Built	Average Living Area	Avg Pupils Per Unit	Avg Pupils Per 1000 Sq. Ft.
Pre-1940	1,480	0.385	0.260
1940s	1,364	0.500	0.367
1950s	1,249	0.323	0.259
1960s	1,339	0.353	0.263
1970s	1,525	0.440	0.288
1980s	1,808	0.531	0.294
1990s	2,053	0.773	0.376
2000 or Later	2,477	0.704	0.284
Average All SF Units	1,769	0.534	0.302

Figure 3

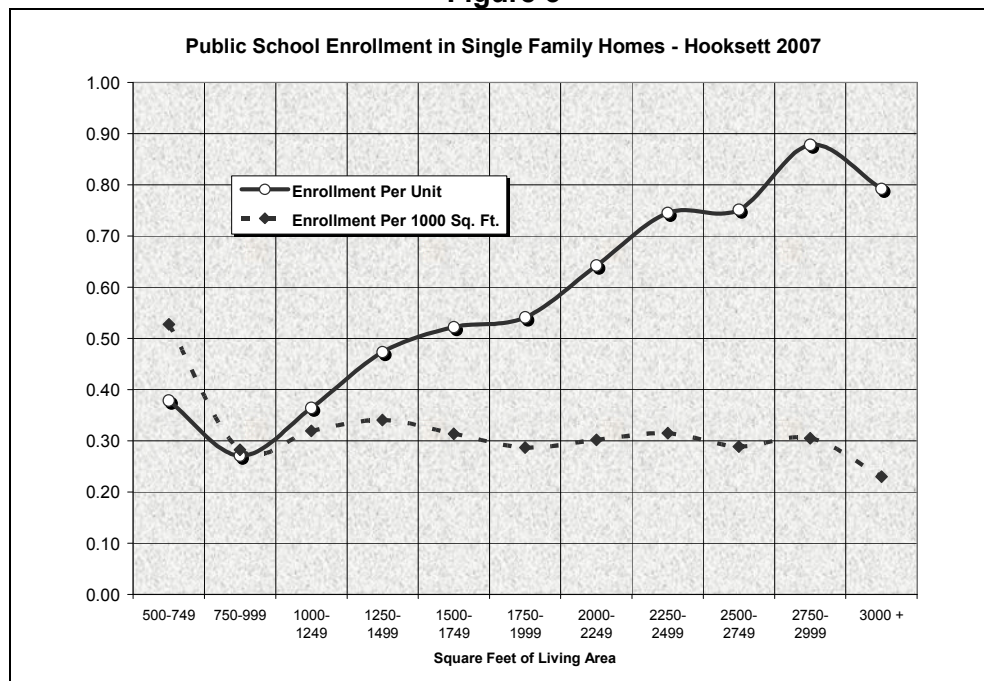


Figure 4

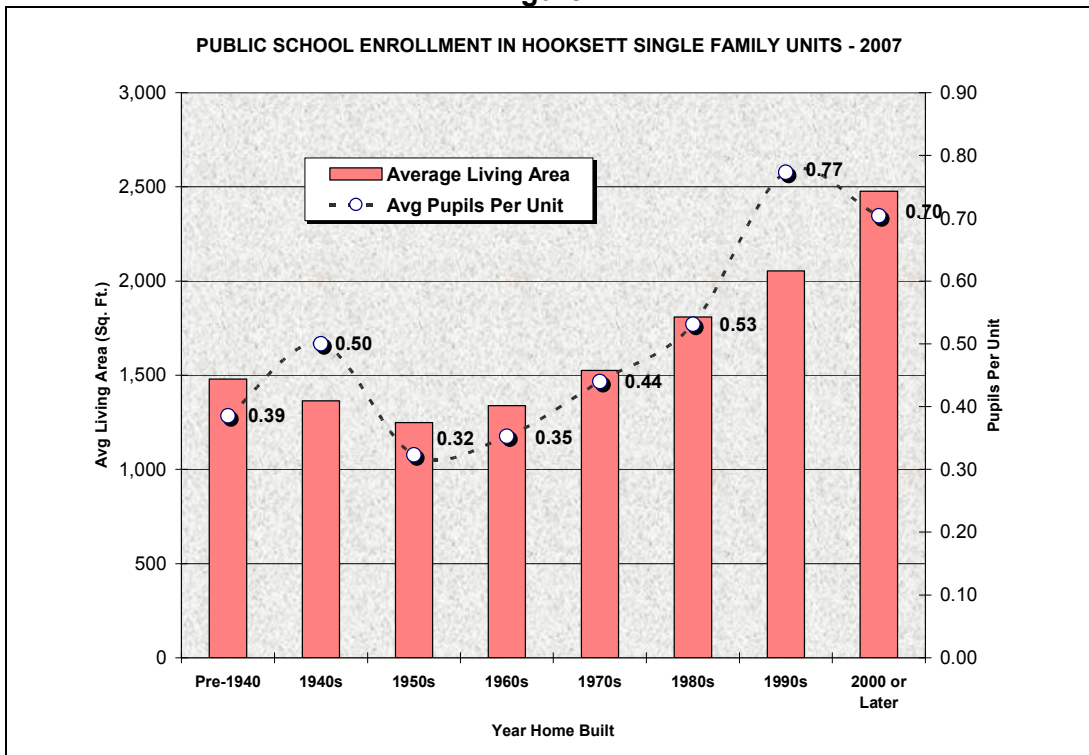
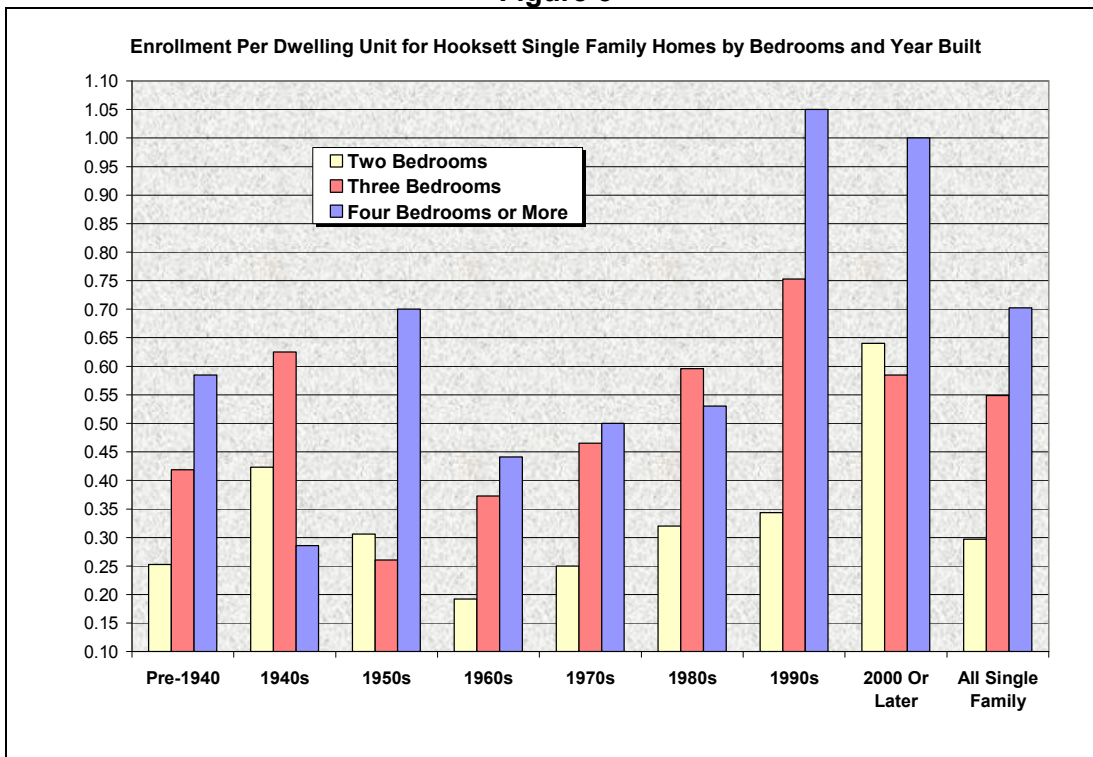


Figure 5



3. Recommended Enrollment Ratios for Impact Fee Assessment

The following multipliers are recommended as reasonable and proportionate measures of the average enrollment per housing unit in newer residential development in Hooksett that is not age-restricted. School impact fee assessments in Hooksett should rely on the K-8 component of enrollment per dwelling unit as the proportionate fee basis until it appears likely that the Hooksett School District will develop its own high school or join a regional or cooperative school district.

Table 8
Recommended Multipliers for Impact Fee Assessment to New Development
Enrollment per Occupied Housing Unit

Type of Structure	Grades K-5	Grades 6-8	Grades 9-12	Total Grades K-12
Single Family Detached	.294	.167	.211	.672
Attached or Townhouse	.080	.045	.047	.172
Duplex or 2-Unit	.168	.066	.103	.337
Multi-family 3+ Units	.142	.052	.065	.259
Manufactured Housing	.129	.074	.091	.294

In this methodology, the capital cost of school facilities is calculated for each housing unit by structural type using the following factors:

[Enrollment per housing unit by grade level (at K-5 and grades 6-8 levels)]
 x [square feet of school facility space required per pupil (by grade level)]
 x [gross capital cost per square foot of facility space by grade level]
 - [less State building aid @ 30%]
 = Local school capital cost per dwelling unit

The Hooksett School District is a single-town school district eligible for 30% State aid for building construction paid out as 30% of the principal due on bonds. An exception is the development of kindergarten space, which is more heavily subsidized by the State. For the purposes of modeling for impact fee purposes, it was assumed that the cost of new facilities will relate to general spatial needs for all grade levels; therefore no special adjustment has been made in the formula for additional state aid for kindergarten facilities.

While there is no apparent statutory requirement under RSA 674:21, V to adjust resulting capital cost per unit to a lower amount, impact fee calculations traditionally provide for adjustments or credits allowances of various types. The basic function of the credit allowance within the impact fee formula is to provide an adjustment for tax costs borne by the fee payer for pre-existing facility needs. The next section provides an allowance for such credits.

F. Impact Fee Credit Allowance for Base Year (pre-existing) Needs

The property subject to an impact fee is assessed an amount that is representative of the anticipated impact of a residential unit school facility capacity consumption and related capital cost. In this impact fee update, the impact fee assessment reflects an adjustment to the total

capital cost impact which allows reasonable credits to the assessed property for its contribution of tax revenues (in the past or the future) toward pre-existing facility needs. In the past, prior to development, vacant land contributed property taxes toward the funding of school bonds. In the future, new housing developments on that land may pay property taxes toward debt service for the cost of facility expansion.

In order to assign property tax credits for net local debt service costs, an estimated assessed value for newer dwelling units is assigned to each structural category. Past payment credits for debt service costs borne by raw land (pre-development) area computed assuming a raw land assessed value at 13% of the assessed value assigned to the completed dwelling unit.³

1. Credit for Past Payments (by vacant land)

For the purpose of credit calculations, "past payments" are considered to be net local debt service costs for pre-existing facility needs (established as of 2001) during calendar years 1988 through 2007.

Past payment credit calculations have been generated based on debt service costs for two older school bonds of the Hooksett School District for the addition to the Underhill Elementary School (1990) and an addition to the Memorial Middle School (in 1986). A past payment credit allowance has also been calculated for debt service on the 2002 bond for elementary and middle school development for the years 2003 through 2007.

The past payment credit recognizes that vacant land contributed in the past to the cost of school capacity improvements at a time when the property generated no school enrollment impacts. Past payment credits (present worth of net local debt service costs) are attributed to the new development computed at 13% of the total assessed value assigned to the unit in the credit tables.

B. Credits for Future Payments for Elementary and Middle School Costs

Based on a review of the capacities of Hooksett elementary and middle school space before and after the 2002-2003 construction and additions, and the total development budgets for each school, we have estimated that approximately 46% of the total capital investment made in the schools was related to pre-existing needs (as of 2001) for the expansion of capacity and upgrades. For this reason, 46% of the present value of net district cost of this debt service has been assigned in the credit calculations. The balance, or an estimate 54% of the total investment was attributable to future demands on capacity. These ratios are based on standards for school floor area computed at the District's functional capacity estimates.

When maximum (mathematical) capacity estimates are used (less floor area per pupil), the proportion of cost related to pre-existing needs is estimated at 35% and the proportion of cost related to accommodating increased enrollment is 65%. Credit allowances were also been computed using a 35% ratio for alternative fee scenarios based on maximum capacity estimates and floor area per pupil capacity (lower ratio of space per student). (The results of these calculations are used in some of the impact fee optional schedules, but the actual credit tables are not included in this report).

³ Estimated by the Consultant using National Association of Homebuilder data on estimated components of the development cost of new single family housing as of 2003, expressed as a percentage of final sales price.

Some impact fee systems provide credits for future property tax payments only for existing programmed debt service on projects that have already been constructed. The cost of debt service on future bonds for facility development is often ignored in the credit calculations under the assumption that new growth-related capital costs will be paid for entirely with impact fees.

In this model, total principal and interest payments on bonded debt, less State Building Aid at 30% of the principal due on the bonds, represents the net local debt service cost of capacity-related improvements. The present value of net debt service costs is been computed at a six percent discount rate. The credit is then expressed as a function of dollars per thousand assessed value, and applied to the appropriate values assigned to prototype housing units.

See Tables 9 and 10 for details of the credit allowance calculations and related assumptions for elementary and middle school facilities.

Table 9

CREDIT FOR PAST PAYMENTS TOWARD EXISTING FACILITIES							
ASSUMPTIONS:							
		Underhill Addition		Middle School Addition			
Principal Amount:							
Term In Years:		14		5			
Amount Bonded:		\$1,900,000		\$687,500			
Interest Rate On Bonds:		6.9%		5.4%-6.3%			
State Aid To District:		30.0%		30.0%	Of Principal		
Discount Rate for Credits:		6.0%		6.0%			
Year	Principal Balance	Principal Payment	Interest Payment	Total Payment	Less State Building Aid @ 30%	Net Debt Service Of District	Present Worth Of Past Pymt @ 6% Interest
1988	\$687,500	\$142,500	\$43,482	\$185,982	(\$42,750)	\$143,232	\$433,363
1989	\$545,000	\$140,000	\$32,545	\$172,545	(\$42,000)	\$130,545	\$372,620
1990	\$405,000	\$135,000	\$24,705	\$159,705	(\$40,500)	\$119,205	\$320,992
1991	\$2,170,000	\$410,000	\$148,568	\$558,568	(\$123,000)	\$435,568	\$1,106,496
1992	\$1,760,000	\$410,000	\$120,630	\$530,630	(\$123,000)	\$407,630	\$976,909
1993	\$1,350,000	\$270,000	\$92,750	\$362,750	(\$81,000)	\$281,750	\$637,010
1994	\$1,080,000	\$270,000	\$74,520	\$344,520	(\$81,000)	\$263,520	\$562,069
1995	\$810,000	\$270,000	\$55,890	\$325,890	(\$81,000)	\$244,890	\$492,767
1996	\$540,000	\$270,000	\$37,260	\$307,260	(\$81,000)	\$226,260	\$429,509
1997	\$270,000	\$270,000	\$18,630	\$288,630	(\$81,000)	\$207,630	\$371,834
Present Worth of Past Pymts @ 6%:							\$5,703,568
Hooksett Net Local Valuation 2007 (Est.)							\$1,333,351,927
Present Worth of Payments Per \$1000 Valuation							\$4.28
Type of Structure	Avg Assessed Value/Unit		Raw Land Value @ 13%		Past Payment Debt Credit		
Single Family Detached	\$300,000		\$39,000		\$167		
Townhouse	\$150,000		\$19,500		\$83		
Duplex/Two Unit	\$180,000		\$23,400		\$100		
Multifamily- 3+ Units	\$100,000		\$13,000		\$56		
Manufactured Housing	\$170,000		\$22,100		\$95		

Hooksett School Impact Fee Update 2007

Table 10

CREDIT FOR SCHEDULED DEBT SERVICE PAYMENTS FOR EXPANDED FACILITIES K-8						
Expansion and Renovation of Memorial School; Construction of Cawley Middle School						
Bonded Debt Incurred	\$20,668,850 (Payments began in 2003)					
Term In Years:	20					
Interest Rate On Bonds:	3.25% - 5.00%					
State Aid To District:	30.0%					
Discount Rate for Credits:	6.0%					
Year	Principal Balance	Principal Payment	Interest Payment	Total Payment	Less State Building Aid @ 30%	Net District Cost After State Building Aid
PAST PAYMENTS						
2003	\$20,668,850	\$1,023,850	\$1,012,711	\$2,036,561	(\$307,155)	\$1,729,406
2004	\$19,645,000	\$1,035,000	\$834,762	\$1,869,762	(\$310,500)	\$1,559,262
2005	\$18,610,000	\$1,035,000	\$801,124	\$1,836,124	(\$310,500)	\$1,525,624
2006	\$17,575,000	\$1,035,000	\$767,488	\$1,802,488	(\$310,500)	\$1,491,988
2007	\$16,540,000	\$1,035,000	\$733,332	\$1,768,332	(\$310,500)	\$1,457,832
Present Value of Net District Expenditure						\$8,793,972
Percent of Cost Related to Pre-Existing Needs						46%
Present Value Amount Credited						\$4,045,227
Hooksett Net Local Valuation 2007 (Est.)						\$1,333,351,927
Credit Allowance Per Thousand Valuation (Apply to Value of Raw Land)						\$3.03
FUTURE PAYMENTS						
2008	\$15,505,000	\$1,035,000	\$699,178	\$1,734,178	(\$310,500)	\$1,423,678
2009	\$14,470,000	\$1,035,000	\$661,918	\$1,696,918	(\$310,500)	\$1,386,418
2010	\$13,435,000	\$1,035,000	\$623,104	\$1,658,104	(\$310,500)	\$1,347,604
2011	\$12,400,000	\$1,035,000	\$582,740	\$1,617,740	(\$310,500)	\$1,307,240
2012	\$11,365,000	\$1,035,000	\$541,340	\$1,576,340	(\$310,500)	\$1,265,840
2013	\$10,330,000	\$1,035,000	\$498,906	\$1,533,906	(\$310,500)	\$1,223,406
2014	\$9,295,000	\$1,035,000	\$454,400	\$1,489,400	(\$310,500)	\$1,178,900
2015	\$8,260,000	\$1,035,000	\$408,860	\$1,443,860	(\$310,500)	\$1,133,360
2016	\$7,225,000	\$1,035,000	\$361,250	\$1,396,250	(\$310,500)	\$1,085,750
2017	\$6,190,000	\$1,035,000	\$309,500	\$1,344,500	(\$310,500)	\$1,034,000
2018	\$5,155,000	\$1,035,000	\$257,750	\$1,292,750	(\$310,500)	\$982,250
2019	\$4,120,000	\$1,030,000	\$206,000	\$1,236,000	(\$309,000)	\$927,000
2020	\$3,090,000	\$1,030,000	\$154,500	\$1,184,500	(\$309,000)	\$875,500
2021	\$2,060,000	\$1,030,000	\$103,000	\$1,133,000	(\$309,000)	\$824,000
2022	\$1,030,000	\$1,030,000	\$51,500	\$1,081,500	(\$309,000)	\$772,500
Present Value of Net District Expenditure						\$11,342,836
Percent of Cost Related to Pre-Existing Needs						46%
Present Value Amount Credited						\$5,217,705
Hooksett Net Local Valuation 2007 (Est.)						\$1,333,351,927
Credit Allowance Per Thousand Valuation (Apply to Value of Home)						\$3.91
Type of Structure	Raw Land Value @ 13%	Avg Assessed Value/Unit	Past Payment Debt Credit	Future Payment Debt Credit		
Single Family Detached	\$39,000	\$300,000	\$118	\$1,174		
Townhouse	\$19,500	\$150,000	\$59	\$587		
Duplex/Two Unit	\$23,400	\$180,000	\$71	\$704		
Multifamily- 3+ Units	\$13,000	\$100,000	\$39	\$391		
Manufactured Housing	\$22,100	\$170,000	\$67	\$665		

C. Credit Allowance for Hypothetical Local High School

In the event a local high school is created, much of the debt service cost incurred would be to provide facilities for existing pupils. The credit allowances in Table 11 assume construction of high school for 1000 pupils with facility size and cost estimated using NH Department of Education SBA guidelines for reimbursable bonded debt on new schools. The allowance attributes 64.7% of the net local debt service costs to existing facility needs (647 existing resident high school students out of a capacity for 1000). The resulting credit allowance per unit is applied only to those impact fee options that include high school enrollment and floor area within the capital cost basis of the fee.

Table 11 – Credit Allowance for Hypothetical High School

CREDIT ALLOWANCE FOR THEORETICAL CONSTRUCTION OF A LOCAL HIGH SCHOOL						
Capacity (pupils)	1,000					
Gross Floor Area Per Pupil	160 (State Building Aid limit 2007-08)					
HS Floor Area	160,000					
Cost Per Sq. Ft.	\$172 (State Building Aid Max. 2008-09)					
Total Cost	\$27,520,000					
Interest Rate:	5.0%					
Term in Years	20					
Discount Rate	6.0%					
Year	Principal Balance	Principal Payment	Interest Payment	Total Payment	Less State Building Aid @ 30%	Net District Cost After State Building Aid
2008	\$27,520,000	\$1,376,000	\$1,376,000	\$2,752,000	(\$412,800)	\$2,339,200
2009	\$26,144,000	\$1,376,000	\$1,307,200	\$2,683,200	(\$412,800)	\$2,270,400
2010	\$24,768,000	\$1,376,000	\$1,238,400	\$2,614,400	(\$412,800)	\$2,201,600
2011	\$23,392,000	\$1,376,000	\$1,169,600	\$2,545,600	(\$412,800)	\$2,132,800
2012	\$22,016,000	\$1,376,000	\$1,100,800	\$2,476,800	(\$412,800)	\$2,064,000
2013	\$20,640,000	\$1,376,000	\$1,032,000	\$2,408,000	(\$412,800)	\$1,995,200
2014	\$19,264,000	\$1,376,000	\$963,200	\$2,339,200	(\$412,800)	\$1,926,400
2015	\$17,888,000	\$1,376,000	\$894,400	\$2,270,400	(\$412,800)	\$1,857,600
2016	\$16,512,000	\$1,376,000	\$825,600	\$2,201,600	(\$412,800)	\$1,788,800
2017	\$15,136,000	\$1,376,000	\$756,800	\$2,132,800	(\$412,800)	\$1,720,000
2018	\$13,760,000	\$1,376,000	\$688,000	\$2,064,000	(\$412,800)	\$1,651,200
2019	\$12,384,000	\$1,376,000	\$619,200	\$1,995,200	(\$412,800)	\$1,582,400
2020	\$11,008,000	\$1,376,000	\$550,400	\$1,926,400	(\$412,800)	\$1,513,600
2021	\$9,632,000	\$1,376,000	\$481,600	\$1,857,600	(\$412,800)	\$1,444,800
2022	\$8,256,000	\$1,376,000	\$412,800	\$1,788,800	(\$412,800)	\$1,376,000
2023	\$6,880,000	\$1,376,000	\$344,000	\$1,720,000	(\$412,800)	\$1,307,200
2024	\$5,504,000	\$1,376,000	\$275,200	\$1,651,200	(\$412,800)	\$1,238,400
2025	\$4,128,000	\$1,376,000	\$206,400	\$1,582,400	(\$412,800)	\$1,169,600
2026	\$2,752,000	\$1,376,000	\$137,600	\$1,513,600	(\$412,800)	\$1,100,800
2027	\$1,376,000	\$1,376,000	\$68,800	\$1,444,800	(\$412,800)	\$1,032,000
Present Value of Net District Expenditure						\$20,828,985
Base Year Enrollment as Percent of Facility Capacity (for pre-existing needs)						64.7%
Present Value Amount Credited						\$13,476,353
Hooksett Net Local Valuation 2007 (Est.)						\$1,333,351,927
Credit Allowance Per Thousand Valuation						\$10.11
Type of Structure		Avg Assessed Value/Unit		Future Payment Debt Credit		
Single Family Detached		\$300,000		\$3,032		
Townhouse		\$150,000		\$587		
Duplex/Two Unit		\$180,000		\$704		
Multifamily- 3+ Units		\$100,000		\$391		
Manufactured Housing		\$175,000		\$685		

G. Impact Fee Assessment Schedules

The impact fee assessment series in Schedule A (Table 12) is shown below based on the functional capacity of the Hooksett elementary and middle schools. This alternative is the most similar to the existing impact fee basis developed in 2001, and has been calculated based on updated enrollment multipliers, school costs, and floor area per pupil computed using functional capacity estimates for school facilities.

A second alternative is shown in Schedule B (Table 13) which adds a cost component to the fee for high school capacity. It is recommended that the higher fee be adopted only if the District believes that it will be initiating the development of a high school within the next within six years of the adoption of this fee. Otherwise, some refund may be required. If an impact fee including high school facilities were to be adopted, it is recommended that funds be deposited in separate accounts (one for Pre-K to Grade 8 and the other for high school). In the event a refund becomes necessary due to failure to fund a local high school within six years, the segregation of funds would make this process easier for the Town.

A second series of impact fees is illustrated in Schedules C and D (Tables 14 and 15). Both are based on floor area requirements per pupil, and credit allowances that reflect the *maximum or mathematical capacity* of the K-8 schools. Because these assumptions are based on a smaller amount of floor area per pupil, the fees are somewhat lower than in the functional capacity estimates of Schedules A and B.

Each of the calculation sheets (Tables 12-15) summarizes the elements of the impact fee computation on a single chart and shows the capital cost, State Building Aid, property tax credit allowances, and the resulting net impact fee for each type of dwelling unit. All impact fees for schools reflect assessments applied to new development on a per-unit basis.

According to Hooksett's impact fee ordinance, school impact fees are subject to waiver in the case of residential units that are lawfully restricted to occupancy by senior citizens age 62 or over in a development that is also maintained in compliance with the provisions of RSA 354-A: 15, Housing For Older Persons. The Planning Board may waive school impact fee assessments on such age-restricted units where it finds that the property will be bound by lawful deeded restrictions on occupancy by senior citizens age 62 or over for a period of at least 20 years. Therefore, the impact fee assessment schedules shown in the following tables are not intended for application to these units.

TABLE 12 – SUMMARY ASSUMPTIONS AND SCHOOL IMPACT FEE CALCULATIONS - SCHEDULE A
BASIS: COMPUTED AT ELEMENTARY AND MIDDLE SCHOOL FLOOR AREA PER PUPIL @ FUNCTIONAL CAPACITY

IMPACT FEE SCHEDULE BY DWELLING UNIT TYPE - COMPUTED BASED ON FUNCTIONAL CAPACITY OF SCHOOLS
TOWN OF HOOKSETT - 2007

Type of Structure	Expected Enrollment Per Unit Hooksett Dwelling Units				School Construction: Total Capital Cost Per Housing Unit							
	Public School Enrollment Per Household				Facility Standard (District)				School Cost Per Unit @ Indicated \$/Sq. Ft.			
					Floor Area Required (Gross Sq. Feet/Pupil)							
	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Total Grades K-12	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Average K-8	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Avg. Cost Per Unit
Single Family Detached	0.294	0.167	0.211	0.672	130	176	n.a.	147	\$5,198	\$3,997	n.a.	\$9,195
Attached & Townhouse	0.080	0.045	0.047	0.172	130	176	n.a.	147	\$1,414	\$1,077	n.a.	\$2,491
Duplex/Two-Family	0.168	0.066	0.103	0.337	130	176	n.a.	143	\$2,970	\$1,580	n.a.	\$4,550
Multifamily 3+ Units	0.142	0.052	0.065	0.259	130	176	n.a.	142	\$2,511	\$1,245	n.a.	\$3,756
Manufactured Housing	0.129	0.074	0.091	0.294	130	176	n.a.	147	\$2,281	\$1,771	n.a.	\$4,052

Local Capital Cost Per Unit For Facilities Owned/Operated					Credits - Past Payments			Credit - Future Payments		
Type of Structure	Local Net Capital Cost/Dwelling (Total Capital Cost Less State Building Aid)				Credit Allowance for Past Debt Svc for Base Year Needs			Credit Allowance For Future Payments for Base Yr Needs		
	Elementary Schools	Middle School	High School	Total Public Schools	K-8 Schools	High School	Total Public Schools	K-8 Schools	High School	Total Public Schools
Single Family Detached	\$3,639	\$2,798	n.a.	\$6,437	(\$285)	n.a.	(\$285)	(\$1,174)	n.a.	(\$1,174)
Attached & Townhouse	\$990	\$754	n.a.	\$1,744	(\$226)	n.a.	(\$226)	(\$587)	n.a.	(\$587)
Duplex/Two-Family	\$2,079	\$1,106	n.a.	\$3,185	(\$238)	n.a.	(\$238)	(\$704)	n.a.	(\$704)
Multifamily 3+ Units	\$1,758	\$872	n.a.	\$2,630	(\$206)	n.a.	(\$206)	(\$391)	n.a.	(\$391)
Manufactured Housing	\$1,597	\$1,240	n.a.	\$2,837	(\$234)	n.a.	(\$234)	(\$665)	n.a.	(\$665)

Net Impact Fee Per Dwelling Unit Assessment Schedule			
Type of Structure	Capital Cost Impact	Less Credit Allowance	Impact Fee Assessment
Single Family Detached	\$6,437	(\$1,459)	\$4,978
Attached & Townhouse	\$1,744	(\$813)	\$931
Duplex/Two-Family	\$3,185	(\$942)	\$2,243
Multifamily 3+ Units	\$2,630	(\$597)	\$2,033
Manufactured Housing	\$2,837	(\$899)	\$1,938

**TABLE 13 – SUMMARY ASSUMPTIONS AND SCHOOL IMPACT FEE CALCULATIONS – K-8 ONLY - SCHEDULE B
BASIS: COMPUTED ELEMENTARY AND MIDDLE SCHOOL FLOOR AREA PER PUPIL @ FUNCTIONAL CAPACITY
PLUS ALLOWANCE FOR LOCAL HIGH SCHOOL**

**IMPACT FEE SCHEDULE BY DWELLING UNIT TYPE - BASED ON FUNCTIONAL CAPACITY GRADES K-8 PLUS ALLOWANCE FOR HIGH SCHOOL
TOWN OF HOOKSETT - 2007**

Type of Structure	Expected Enrollment Per Unit Hooksett Dwelling Units				School Construction: Total Capital Cost Per Housing Unit							
	Public School Enrollment Per Household				Facility Standard (District)				School Cost Per Unit @ Indicated \$/Sq. Ft.			
					Floor Area Required (Gross Sq. Feet/Pupil)							
	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Total Grades K-12	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Average K-12	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Avg. Cost Per Unit
Single Family Detached	0.294	0.167	0.211	0.672	130	176	160	151	\$5,198	\$3,997	\$5,807	\$15,002
Attached & Townhouse	0.080	0.045	0.047	0.172	130	176	160	150	\$1,414	\$1,077	\$1,293	\$3,784
Duplex/Two-Family	0.168	0.066	0.103	0.337	130	176	160	148	\$2,970	\$1,580	\$2,835	\$7,385
Multifamily 3+ Units	0.142	0.052	0.065	0.259	130	176	160	147	\$2,511	\$1,245	\$1,789	\$5,545
Manufactured Housing	0.129	0.074	0.091	0.294	130	176	160	151	\$2,281	\$1,771	\$2,504	\$6,556

Type of Structure	Local Capital Cost Per Unit For Facilities Owned/Operated				Credits - Past Payments			Credit - Future Payments		
	Local Net Capital Cost/Dwelling (Total Capital Cost Less State Building Aid)				Credit Allowance for Past Debt Svc for Base Year Needs			Credit Allowance For Future Payments for Base Yr Needs		
	Elementary Schools	Middle School	High School	Total Public Schools	K-8 Schools	High School	Total Public Schools	K-8 Schools	High School	Total Public Schools
Single Family Detached	\$3,639	\$2,798	\$4,065	\$10,502	(\$285)	n.a.	(\$285)	(\$1,174)	(\$3,032)	(\$4,206)
Attached & Townhouse	\$990	\$754	\$905	\$2,649	(\$226)	n.a.	(\$226)	(\$587)	(\$587)	(\$1,174)
Duplex/Two-Family	\$2,079	\$1,106	\$1,985	\$5,170	(\$238)	n.a.	(\$238)	(\$704)	(\$704)	(\$1,408)
Multifamily 3+ Units	\$1,758	\$872	\$1,252	\$3,882	(\$206)	n.a.	(\$206)	(\$391)	(\$391)	(\$782)
Manufactured Housing	\$1,597	\$1,240	\$1,753	\$4,590	(\$234)	n.a.	(\$234)	(\$665)	(\$685)	(\$1,350)

Net Impact Fee Per Dwelling Unit Assessment Schedule			
Type of Structure	Capital Cost Impact	Less Credit Allowance	Impact Fee Assessment
Single Family Detached	\$10,502	(\$4,491)	\$6,011
Attached & Townhouse	\$2,649	(\$1,400)	\$1,249
Duplex/Two-Family	\$5,170	(\$1,646)	\$3,524
Multifamily 3+ Units	\$3,882	(\$988)	\$2,894
Manufactured Housing	\$4,590	(\$1,584)	\$3,006

**TABLE 14 – SUMMARY ASSUMPTIONS AND SCHOOL IMPACT FEE CALCULATIONS – K-8 ONLY - SCHEDULE C
BASIS: COMPUTED AT ELEMENTARY AND MIDDLE SCHOOL FLOOR AREA PER PUPIL @ MAXIMUM CAPACITY**

**IMPACT FEE SCHEDULE BY DWELLING UNIT TYPE - COMPUTED AT MAXIMUM (MATHEMATICAL) CAPACITY
TOWN OF HOOKSETT - 2007**

Type of Structure	Expected Enrollment Per Unit Hooksett Dwelling Units				School Construction: Total Capital Cost Per Housing Unit							
	Public School Enrollment Per Household				Facility Standard (District)				School Cost Per Unit @ Indicated \$/Sq. Ft.			
					Floor Area Required (Gross Sq. Feet/Pupil)				\$136		\$136	
	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Total Grades K-12	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Average K-8	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Avg. Cost Per Unit
Single Family Detached	0.294	0.167	0.211	0.672	117	159	n.a.	132	\$4,678	\$3,611	n.a.	\$8,289
Attached & Townhouse	0.080	0.045	0.047	0.172	117	159	n.a.	132	\$1,273	\$973	n.a.	\$2,246
Duplex/Two-Family	0.168	0.066	0.103	0.337	117	159	n.a.	129	\$2,673	\$1,427	n.a.	\$4,100
Multifamily 3+ Units	0.142	0.052	0.065	0.259	117	159	n.a.	128	\$2,260	\$1,124	n.a.	\$3,384
Manufactured Housing	0.129	0.074	0.091	0.294	117	159	n.a.	132	\$2,053	\$1,600	n.a.	\$3,653

Local Capital Cost Per Unit For Facilities Owned/Operated					Credits - Past Payments			Credit - Future Payments		
Type of Structure	Local Net Capital Cost/Dwelling (Total Capital Cost Less State Building Aid)				Credit Allowance for Past Debt Svc for Base Year Needs			Credit Allowance For Future Payments for Base Yr Needs		
	Elementary Schools	Middle School	High School	Total Public Schools	K-8 Schools	High School	Total Public Schools	K-8 Schools	High School	Total Public Schools
Single Family Detached	\$3,275	\$2,528	n.a.	\$5,803	(\$257)	n.a.	(\$257)	(\$893)	n.a.	(\$893)
Attached & Townhouse	\$891	\$681	n.a.	\$1,572	(\$128)	n.a.	(\$128)	(\$447)	n.a.	(\$447)
Duplex/Two-Family	\$1,871	\$999	n.a.	\$2,870	(\$154)	n.a.	(\$154)	(\$536)	n.a.	(\$536)
Multifamily 3+ Units	\$1,582	\$787	n.a.	\$2,369	(\$86)	n.a.	(\$86)	(\$298)	n.a.	(\$298)
Manufactured Housing	\$1,437	\$1,120	n.a.	\$2,557	(\$146)	n.a.	(\$146)	(\$506)	n.a.	(\$506)

Net Impact Fee Per Dwelling Unit Assessment Schedule			
Type of Structure	Capital Cost Impact	Less Credit Allowance	Impact Fee Assessment
Single Family Detached	\$5,803	(\$1,150)	\$4,653
Attached & Townhouse	\$1,572	(\$575)	\$997
Duplex/Two-Family	\$2,870	(\$690)	\$2,180
Multifamily 3+ Units	\$2,369	(\$384)	\$1,985
Manufactured Housing	\$2,557	(\$652)	\$1,905

TABLE 15 – SUMMARY ASSUMPTIONS AND SCHOOL IMPACT FEE CALCULATIONS – SCHEDULE D
BASIS: COMPUTED AT ELEMENTARY AND MIDDLE SCHOOL FLOOR AREA PER PUPIL @ MAXIMUM CAPACITY
PLUS ALLOWANCE FOR LOCAL HIGH SCHOOL

IMPACT FEE SCHEDULE BY DWELLING UNIT TYPE - COMPUTED AT MAXIMUM CAPACITY K-8 PLUS ALLOWANCE FOR HIGH SCHOOL
TOWN OF HOOKSETT - 2007

Type of Structure	Expected Enrollment Per Unit Hooksett Dwelling Units				School Construction: Total Capital Cost Per Housing Unit							
	Public School Enrollment Per Household				Facility Standard (District)				School Cost Per Unit @ Indicated \$/Sq. Ft.			
	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Total Grades K-12	Floor Area Required (Gross Sq. Feet/Pupil)				\$136	\$136	\$172	Avg. Cost Per Unit
					Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	Average K-12	Elementary (Grades K-5)	Middle School (Grades 6-8)	High School (Grades 9-12)	
Single Family Detached	0.294	0.167	0.211	0.672	117	159	160	141	\$4,678	\$3,611	\$5,807	\$14,096
Attached & Townhouse	0.080	0.045	0.047	0.172	117	159	160	140	\$1,273	\$973	\$1,293	\$3,539
Duplex/Two-Family	0.168	0.066	0.103	0.337	117	159	160	138	\$2,673	\$1,427	\$2,835	\$6,935
Multifamily 3+ Units	0.142	0.052	0.065	0.259	117	159	160	136	\$2,260	\$1,124	\$1,789	\$5,173
Manufactured Housing	0.129	0.074	0.091	0.294	117	159	160	141	\$2,053	\$1,600	\$2,504	\$6,157

Local Capital Cost Per Unit For Facilities Owned/Operated					Credits - Past Payments			Credit - Future Payments		
Type of Structure	Local Net Capital Cost/Dwelling (Total Capital Cost Less State Building Aid)				Credit Allowance for Past Debt Svc for Base Year Needs			Credit Allowance For Future Payments for Base Yr Needs		
	Elementary Schools	Middle School	High School	Total Public Schools	K-8 Schools	High School	Total Public Schools	K-8 Schools	High School	Total Public Schools
Single Family Detached	\$3,275	\$2,528	\$4,065	\$9,868	(\$257)	n.a.	(\$257)	(\$893)	(\$3,032)	(\$3,925)
Attached & Townhouse	\$891	\$681	\$905	\$2,477	(\$128)	n.a.	(\$128)	(\$447)	(\$587)	(\$1,034)
Duplex/Two-Family	\$1,871	\$999	\$1,985	\$4,855	(\$154)	n.a.	(\$154)	(\$536)	(\$704)	(\$1,240)
Multifamily 3+ Units	\$1,582	\$787	\$1,252	\$3,621	(\$86)	n.a.	(\$86)	(\$298)	(\$391)	(\$689)
Manufactured Housing	\$1,437	\$1,120	\$1,753	\$4,310	(\$146)	n.a.	(\$146)	(\$506)	(\$685)	(\$1,191)

Net Impact Fee Per Dwelling Unit Assessment Schedule			
Type of Structure	Capital Cost Impact	Less Credit Allowance	Impact Fee Assessment
Single Family Detached	\$9,868	(\$4,182)	\$5,686
Attached & Townhouse	\$2,477	(\$1,162)	\$1,315
Duplex/Two-Family	\$4,855	(\$1,394)	\$3,461
Multifamily 3+ Units	\$3,621	(\$775)	\$2,846
Manufactured Housing	\$4,310	(\$1,337)	\$2,973

H. Updating the Fee Schedule

Future updates of the impact fee assessment methodology and schedule should incorporate consideration of all of its variables. Simple adjustments using the consumer price index (CPI) to adjust the overall fee are not recommended. The CPI does not always reflect the cost of construction or labor involved in facility construction, and is unlikely to reflect changes in the multiple variables that comprise the basis for school impact fee assessment.

The elements of the methodology can be updated using locally available information, and future Census or school population updates to evaluate:

- Changes in total enrollment by grade grouping
- Changes in the number of housing units and average pupils per unit
- Gross square foot area required per pupil
- Cost per square foot of new school facility space
- Percent State aid for building construction
- Past and future debt service on capacity-related construction projects
- Decision to move forward with local high school facilities

The methodology should be updated periodically to keep pace with facility development costs, and with respect to gross floor area per pupil; school cost per square foot; amortization of debt service; and net local assessed valuation.

I. Guidelines for Assessment: Classification by Type of Structure

For all types of housing units, the impact fee is assessed on a per unit basis, by *type of structure*. No distinction is made by tenure of the occupant (owner vs. renter) or the form of ownership (condominium vs. other). The following structural classifications have been used in defining proportionate enrollment impacts of various types of housing units and the recommended impact fee schedule for schools. The Code Enforcement Officer and the Planning Board may use these classifications in determining the appropriate assessment based on structural categories. These structural categories are based in part on guidelines from the U. S. Census of 1990, "Definitions of Subject Characteristics" and on New Hampshire statutory definitions relating to manufactured housing. (These are the structural definitions used in the original impact fee study for Hooksett School impact fees conducted in 2001).

Single Family Detached (1-Unit, Detached). This is a 1-unit structure detached from any other structure; that is, with open space on all four sides. Such structures are considered detached even if they have an adjoining shed or garage. A one-family house which contains a business is considered detached as long as the building has open space on all four sides. This structural classification includes modular homes, but not manufactured housing (see definitions below).

Townhouse (1-Unit, Attached). Townhouses are considered 1-unit attached structures where the unit has one or more walls extending from ground to roof separating it from adjoining units of the building. In row houses (sometimes called townhouses), or houses attached to non-residential structures, each house constitutes a separate, but attached structure if the dividing or common wall goes from ground to roof. Attached units of this type, with the exception of 2-unit buildings (classified as "duplex" or "two unit") should be classified as townhouses for impact fee assessment purposes.

Duplex & Two-Unit Structures. These are units in buildings containing 2 housing units, other than those meeting the townhouse or 1-unit attached definition above. These structures include duplex and “condex” type housing. For the purpose of impact fee assessment, structures with 2 units are separately classified, as they have been found to generate higher levels of school enrollment per unit than 3 or more unit apartment structures.

Multifamily (Three or More Unit Apartment Structures). Multifamily housing includes structures other than townhouses that contain three or more units per building, generally located within apartment-style buildings. Such structures have at least two floors, with the entire living space of individual units located on a single floor. This structural category is also appropriate for “garden-style” or “apartment” units that are owned as condominiums.

Manufactured Housing. The manufactured housing classification should be applied to all units meeting the NH statutory definition of “manufactured housing” provided in RSA 674:31. Single family modular homes should be assessed as “single family detached” units. Manufactured housing can be distinguished from modular construction (or “presite built housing”) based on the definitions that follow. Distinguishing features of “manufactured housing” include its capacity to be transported and set up as a living unit on its own permanent chassis with or without a foundation, and the inclusion of necessary plumbing, heating and electrical systems already built into the unit. The definitions of manufactured vs. presite built housing found in the NH Revised Statutes Annotated (RSA) are cited below for reference:

674:31 Definition. As used in this subdivision, “manufactured housing” means any structure, transportable in one or more sections, which, in the traveling mode, is 8 body feet or more in width and 40 body feet or more in length, or when erected on the site, is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling unit with or without a permanent foundation when connected to required utilities, which include plumbing, heating and electrical systems contained therein. Manufactured housing as defined in this section shall not include presite built housing as defined in RSA 674:31-a.

674:31-a Definition; Presite Built Housing. As used in this subdivision, “presite built housing” means any structure designed primarily for residential occupancy which is wholly or in substantial part made, fabricated, formed or assembled in off-site manufacturing facilities in conformance with the United States Department of Housing and Urban Development minimum property standards and local building codes, for installation, or assembly and installation, on the building site. For the purposes of this subdivision, presite built housing shall not include manufactured housing, as defined in RSA 674:31.