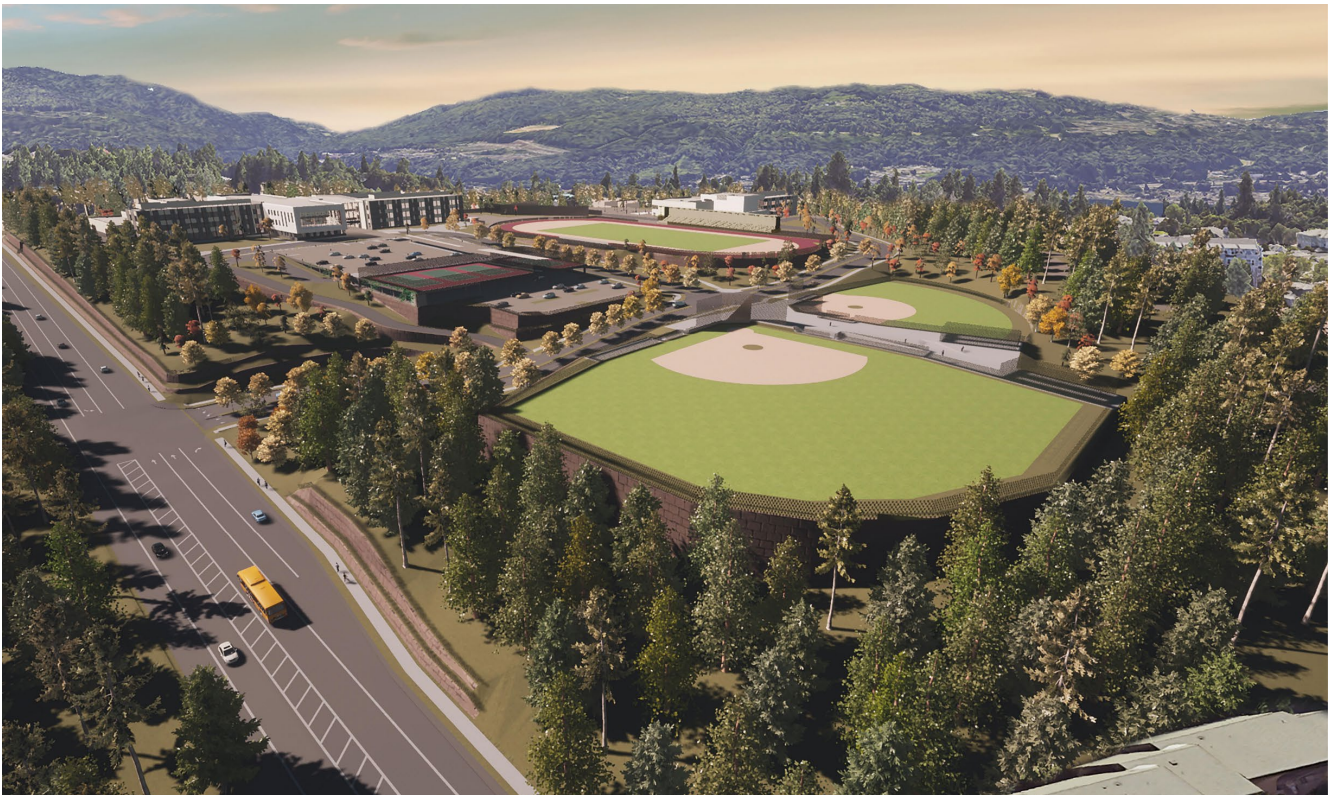


2024 CAPITAL FACILITIES PLAN

Issaquah School District No. 411 Issaquah, Washington

Adopted: June 13, 2024
Resolution No: 1221

KC STRC - Rev. 3



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.

TABLE OF CONTENTS

TABLE OF CONTENTS	2
EXECUTIVE SUMMARY.....	3
STANDARD OF SERVICE.....	4
TRIGGER OF CONSTRUCTION.....	5
DEVELOPMENT TRACKING AND STUDENT GENERATION RATES.....	5
NEED FOR IMPACT FEES AND GROWTH-RELATED CAPACITY NEEDS	6
NEED FOR IMPACT FEES AND GROWTH-RELATED CAPACITY NEEDS (continued).....	7
ENROLLMENT METHODOLOGY	8
TABLE 1: ACTUAL STUDENT COUNTS & ENROLLMENT PROJECTIONS	9
TABLE 2: STUDENT FACTORS – SINGLE FAMILY & MULTI-FAMILY.....	10
INVENTORY AND EVALUATION OF CURRENT FACILITIES.....	11
SITE LOCATION MAP	12
URBAN GROWTH BOUNDARY MAP	13
ISSAQUAH SCHOOL DISTRICT'S SIX-YEAR CONSTRUCTION PLAN	14
PROJECTED CAPACITY TO HOUSE ELEMENTARY SCHOOL STUDENTS	15
PROJECTED CAPACITY TO HOUSE MIDDLE SCHOOL STUDENTS	16
PROJECTED CAPACITY TO HOUSE HIGH SCHOOL STUDENTS.....	17
SCHOOL IMPACT FEE CALCULATIONS.....	18
BASIS FOR DATA USED IN SCHOOL IMPACT FEE CALCULATIONS	19
APPENDIX A: 2024-25 ELEMENTARY SCHOOL CAPACITIES	20
APPENDIX B: 2024-25 MIDDLE SCHOOL CAPACITIES	21
APPENDIX C: 2024-25 HIGH SCHOOL CAPACITIES	22
APPENDIX D: 2024-25 TOTAL SCHOOL CAPACITIES.....	23
APPENDIX E: 6-YEAR FINANCE PLAN	24
APPENDIX F: STUDENT GENERATION RATE MEMO	25-26

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 2024.

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. The District has provided Full-Day Kindergarten since the 2016-2017 school year. A class size average of 20 for grades K-5 is 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 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 District currently has one undeveloped site, planned for a new high school and future elementary school. 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. The new high school is discussed further in this Capital Facilities Plan and will require additional funding sources. The new elementary school is on indefinite hold until capacity at the elementary level is needed. Additional funding for the new high 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 to meet capacity needs at the high school level 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, all 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 one growth-related capacity project included in this Capital Facilities Plan which is a new high school. The voters funded the project as a part of the April 2016 bond and the April 2022 capital levy. The District utilized funds from the 2016 Bond to purchase property for the new high school 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 new high school.

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 **781** 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 **442** 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 **815** students (current enrollment is identified on page 9).

Based on the District's student generation rates (Table 2), the District expects that 0.641 students will be generated from each new single family home and 0.159 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 2029-30, and permanent capacity is adjusted to 95%, the District elementary population will be under its permanent capacity by 760 students, under permanent capacity at the middle school level by 483 students, and **over** permanent capacity by 673 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	August 2027	Issaquah	1600

The District recently opened the new Cougar Mountain Middle School, with permanent capacity of 828, and the new Cedar Trails Elementary School, with permanent capacity of 496 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 is 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 three 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 2024-2025 through 2038-2039 are shown in Table 1 (page 9). These projections are conservative in the near-term (within a 5 year period). The District assumes an eventual 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 2023-24
 ENROLLMENT PROJECTIONS: 2024-25 THRU 2038-39

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	18,006	8317	4435	5254	18,006
2015-16	661	1547	1558	1615	1548	1582	1600	1552	1520	1472	1489	1167	1136	18,445	8511	4671	5264	18,445
2016-17	1408	1483	1623	1609	1650	1604	1626	1626	1585	1565	1475	1290	1063	19,606	9376	4837	5393	19,606
2017-18	1447	1561	1535	1691	1641	1680	1627	1655	1651	1629	1546	1243	1165	20,072	9556	4933	5584	20,072
2018-19	1337	1519	1591	1555	1720	1645	1723	1631	1638	1677	1565	1308	1061	19,971	9367	4992	5612	19,971
2019-20	1453	1467	1593	1654	1603	1743	1680	1731	1648	1651	1626	1263	1134	20,245	9511	5059	5674	20,245
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	18,621	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	1152	1329	1378	1363	1451	1431	1541	1518	1551	1631	1588	1334	1191	18,458	8104	4610	5744	18,458
2024-25	1118	1259	1359	1414	1375	1456	1443	1536	1525	1581	1616	1320	1218	18,221	7981	4504	5736	18,221
2025-26	1134	1228	1290	1401	1431	1386	1475	1445	1554	1561	1576	1359	1216	18,054	7869	4473	5712	18,054
2026-27	1165	1258	1266	1338	1419	1446	1409	1476	1460	1586	1550	1327	1254	17,954	7892	4345	5717	17,954
2027-28	1189	1294	1311	1325	1366	1451	1475	1422	1501	1503	1584	1309	1217	17,948	7937	4399	5612	17,948
2028-29	1151	1312	1346	1375	1355	1397	1485	1490	1453	1552	1511	1345	1208	17,979	7936	4428	5615	17,979
2029-30	1149	1281	1366	1410	1410	1388	1434	1505	1524	1506	1562	1275	1251	18,060	8003	4463	5594	18,060
2030-31	1155	1283	1340	1435	1449	1448	1430	1459	1544	1582	1521	1333	1185	18,165	8110	4433	5622	18,165
2031-32	1162	1295	1347	1414	1479	1493	1496	1459	1503	1607	1602	1298	1246	18,401	8191	4457	5754	18,401
2032-33	1161	1305	1364	1427	1463	1529	1546	1531	1509	1571	1633	1385	1214	18,639	8250	4586	5803	18,639
2033-34	1156	1307	1377	1448	1481	1517	1588	1587	1586	1582	1603	1421	1307	18,958	8285	4760	5913	18,958
2034-35	1157	1306	1384	1465	1507	1539	1580	1633	1647	1665	1619	1395	1349	19,244	8357	4860	6027	19,244
2035-36	1158	1311	1387	1476	1529	1571	1607	1631	1699	1732	1707	1417	1327	19,552	8432	4937	6183	19,552
2036-37	1159	1316	1397	1484	1545	1598	1645	1664	1702	1790	1781	1512	1353	19,945	8499	5010	6435	19,945
2037-38	1158	1320	1407	1499	1558	1620	1678	1707	1741	1798	1845	1591	1454	20,375	8561	5125	6688	20,375
2038-39	1157	1323	1415	1513	1577	1638	1704	1745	1790	1843	1859	1662	1539	20,767	8625	5239	6903	20,767

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

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

Housing Unit Type	Housing Units	Students				Student Generation Rates (SGRs)			
		K-5	6-8	9-12	K-12	K-5	6-8	9-12	K-12
Single-family (SFU)	1,170	400	171	179	750	0.342	0.146	0.153	0.641
Multifamily (MFU) ^(a)	1,223	105	49	40	194	0.086	0.040	0.033	0.159

Notes:

Housing units built in 2023 are excluded, because they may not have been completed and occupied by October 2023.

King County code Title 21A.43 defines the housing types as such, "single family units shall mean single detached dwelling units, and multi-family units shall mean townhouses and apartments."

(a) The multifamily category includes all structures with five or more housing units and the following structure types: townhome, duplex, triplex and fourplex.

Sources:

Issaquah School District 2023-24 headcount enrollment. King County parcels and housing inventory.

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 4,688 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 2024-2025 school year is expected to be 18,221 which leaves a permanent capacity surplus of 409. Enrollment projections indicate permanent capacity needs at the high school level 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

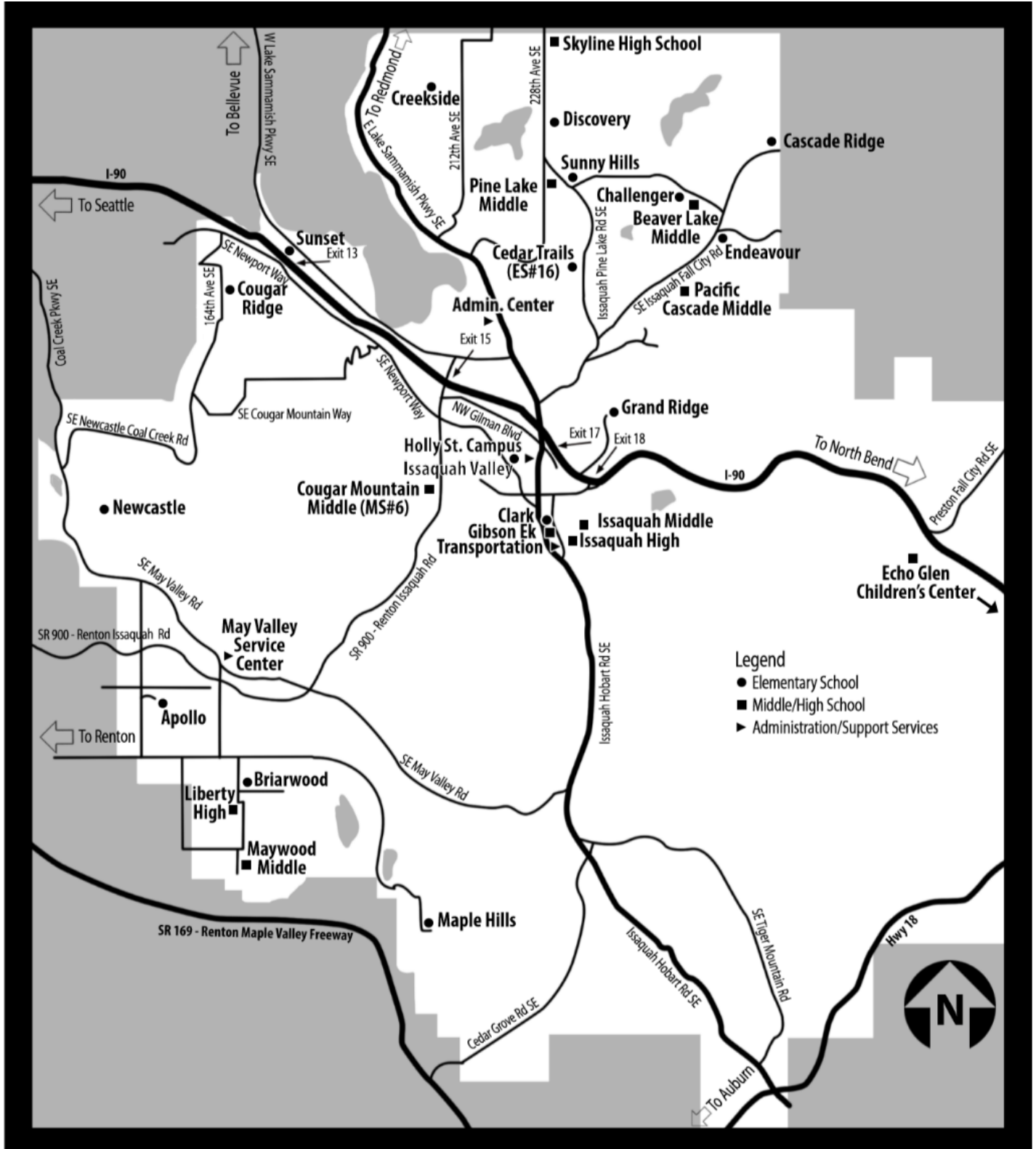
GRADE SPAN 9-12:

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

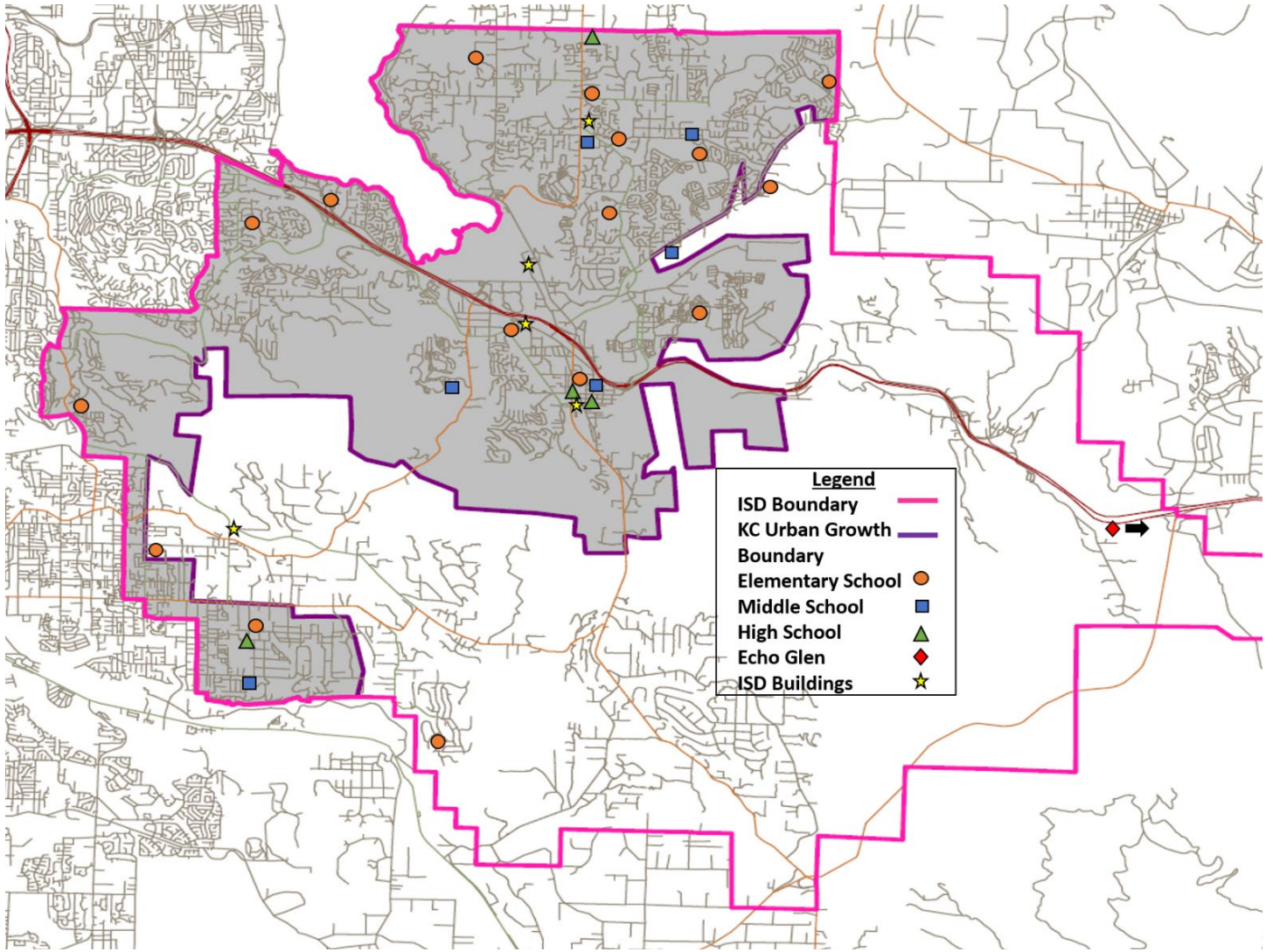
SUPPORT SERVICES:

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 - Main	805 Second Avenue S.E., Issaquah
Transportation Center - 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 an additional funding for the high school project as well as other projects. On May 23, 2024 the ISD Board of Directors reallocated, via resolution, \$44,000,000 in funds from the 2022 capital levy that were designated for the new high school to other more immediate capital needs. The District does anticipate receiving State matching funds for the new high school 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. The District anticipates seeking additional funding within six years, with the Bond Advisory Committee working now on recommendations to the Board of Directors for a future bond proposal. 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.

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		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
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	0
Gross Totals	@ 100% Utilization Rate	9,224	9,224	9,224	9,224	9,224	9,224
Subtotal	@ 95% Utilization Rate	8,763	8,763	8,763	8,763	8,763	8,763
Portable Classrooms Capacity	@ 95% Utilization Rate	2,800	2,800	2,800	2,800	2,800	2,800
Total Capacity	@ 95% Utilization Rate	11,563	11,563	11,563	11,563	11,563	11,563
Projected FTE Enrollment		7,981	7,869	7,892	7,937	7,936	8,003
Permanent Capacity	Surplus/Deficit	782	894	871	826	826	760

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		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
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	936	936	936	936	936	936
Total Capacity	@ 95% Utilization Rate	5,882	5,882	5,882	5,882	5,882	5,882
Projected FTE Enrollment		4,504	4,473	4,345	4,399	4,428	4,463
Permanent Capacity	Surplus/Deficit	442	472	600	547	518	483

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		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Permanent Capacity - Existing	@ 100% Utilization Rate	5,180	5,180	5,180	5,180	6,780	6,780
Permanent Capacity - Future Added	@ 100% Utilization Rate	0	0	0	1,600	0	0
Gross Totals	@ 100% Utilization Rate	5,180	5,180	5,180	6,780	6,780	6,780
Subtotal	@ 95% Utilization Rate	4,921	4,921	4,921	6,441	6,441	6,441
Portable Classrooms Capacity	@ 95% Utilization Rate	952	952	952	952	952	952
Total Capacity	@ 95% Utilization Rate	5,873	5,873	5,873	7,393	7,393	7,393
Projected FTE Enrollment		5,736	5,712	5,717	5,612	5,615	5,594
Permanent Capacity	Surplus/Deficit	-815	-791	-796	829	826	847

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: 2024

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	0.342	0.086	\$0	\$0
Middle/Jr High	10.00	\$0	850	0.146	0.040	\$0	\$0
High	40.00	\$1,000,000	1,600	0.153	0.033	\$3,825	\$818
TOTAL						\$3,825	\$818

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%	\$0	560	0.342	0.086	\$0	\$0
Middle/Jr High	92.37%	\$0	850	0.146	0.040	\$0	\$0
High	92.37%	\$228,000,000	1,600	0.153	0.033	\$20,138	\$4,305
TOTAL						\$20,138	\$4,305

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	0.342	0.086	\$0	\$0
Middle/Jr High	7.63%	\$0	56	0.146	0.040	\$0	\$0
High	7.63%	\$0	224	0.153	0.033	\$0	\$0
TOTAL						\$0	\$0

State Matching Credit: Area Cost Allowance x SPI Square Footage x District Match % x Student Factor							
	Current		District Match %	Student Factor		Cost/ SFR	Cost/ MFR
	Area Cost Allowance	SPI Footage		SFR	MFR		
Elementary	\$ 375.00	90	0.00%	0.342	0.086	\$0	\$0
Middle/Jr High	\$ 375.00	108	0.00%	0.146	0.040	\$0	\$0
High School	\$ 375.00	130	36.72%	0.153	0.033	\$2,739	\$585
TOTAL						\$2,739	\$585

Tax Payment Credit:				SFR	MFR
Average Assessed Value				\$1,229,181	\$525,201
Capital Bond Interest Rate				3.48%	3.48%
Net Present Value of Average Dwelling				\$10,232,923	\$4,372,296
Years Amortized				10	10
Property Tax Levy Rate				\$1.15	\$1.15
Present Value of Revenue Stream				\$11,768	\$5,028

Fee Summary:		
	Single-Family	Multi-Family
Site Acquisition Costs	\$3,824.79	\$817.66
Permanent Facility Cost	\$20,137.84	\$4,305.06
Temporary Facility Cost	\$0.00	\$0.00
State Match Credit	(\$2,738.70)	(\$585.48)
Tax Payment Credit	(\$11,767.86)	(\$5,028.14)
Fee (as calculated)	\$9,456.07	(\$490.90)
Local Share @ 50%	\$4,728.03	(\$245.45)
Sum	\$4,728	(\$245)
Final Fee	\$4,728	\$0

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 a site for the new high school.

SCHOOL CONSTRUCTION COST:

- High School \$228,000,000 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	2,904,166
Permanent Square Footage	*2,700,666
Temporary Square Footage	*203,500

** Source - Capital Projects Facility Construction Data 2022-23 spreadsheet*

STATE MATCH CREDIT:

Current Area Cost Allowance	\$375.00
Percentage of State Match	36.72%

APPENDIX A: 2023-24 ELEMENTARY SCHOOL CAPACITIES

APENDIX A: 2024-25 ELEMENTARY SCHOOL CAPACITIES

ELEMENTARY SCHOOLS	# OF STANDARD CLASSROOMS ¹	STANDARD CLASSROOM CAPACITY (20) ²	# OF SPECIAL ED ROOMS	SPECIAL ED CLASSROOM CAPACITY (20) ²	PERMANENT CAPACITY (12) ³	PERMANENT CAPACITY @100% (MAIN SCHOOL BLDG)	# OF EXISTING PORTABLE CLASSROOMS	EXISTING PORTABLE CLASSROOMS	CURRENT SCHOOL CAPACITY (20) ² (INCLUDES EXISTING PORTABLE CLASSROOMS)	CURRENT SCHOOL CAPACITY @95% (INCLUDES EXISTING PORTABLE CLASSROOMS)	FUTURE PORTABLE CLASSROOMS	FUTURE PORTABLE CLASSROOMS	MAXIMUM SCHOOL CAPACITY (INCLUDES PORTABLE CLASSROOMS)	MAXIMUM # OF PORTABLE CLASSROOMS (EXISTING PLUS FUTURE)	PROJECTED OCT 2024 HEADCOUNT	PROJECTED OCT 2024 vs PERMANENT CAPACITY (SURPLUS or DEFICIT)	WITH EXISTING PORTABLES @ 95% ³ (SURPLUS or DEFICIT)	
APOLLO	28	560	3	36	596	566	7	140	736	699	0	0	736	7	140	500	66	199
BRIARWOOD	26	520	3	36	556	528	11	220	776	737	0	0	776	11	220	583	-55	154
CASCADE RIDGE	23	460	2	24	484	460	8	160	644	612	0	0	644	8	160	408	52	204
CEDAR TRAILS	23	460	3	36	496	471	0	0	496	471	6	120	616	6	120	379	92	92
CHALLENGER	22	440	4	48	488	464	14	280	768	730	0	0	768	14	280	379	85	351
CLARK	30	600	3	36	636	604	10	200	836	794	0	0	836	10	200	588	16	206
COUGAR RIDGE	28	560	3	36	596	566	8	160	756	718	0	0	756	8	160	467	99	251
CREEKSIDE	27	540	5	60	600	570	10	200	800	760	0	0	800	10	200	556	14	204
DISCOVERY	27	540	4	48	588	559	8	160	748	711	0	0	748	8	160	484	75	227
ENDEAVOUR	26	520	4	48	568	540	8	160	728	692	0	0	728	8	160	476	64	216
GRAND RIDGE	26	520	5	60	580	551	12	240	820	779	0	0	820	12	240	554	-3	225
ISSAQUAH VALLEY	31	620	2	24	644	612	10	200	844	802	0	0	844	10	200	629	-17	173
MAPLE HILLS	22	440	4	48	488	464	4	80	568	540	0	0	568	4	80	468	-4	72
NEWCASTLE	24	480	4	48	528	502	8	160	688	654	0	0	688	8	160	448	54	206
SUNNY HILLS	30	600	6	72	672	638	12	240	912	866	0	0	912	12	240	572	66	294
SUNSET	31	620	7	84	704	669	4	80	784	745	0	0	784	4	80	491	178	254
TOTAL	424	8480	62	744	9224	8763	134	2680	11904	11309	6	120	12024	140	2800	7982	781	3327

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: 2023-24 MIDDLE SCHOOL CAPACITIES

APPENDIX B: 2024-25 MIDDLE SCHOOL CAPACITIES

MIDDLE SCHOOLS	# OF STANDARD CLASSROOMS ¹	STANDARD CLASSROOM CAPACITY (26) 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 (26) ²	CURRENT SCHOOL CAPACITY @ 100% (INCLUDES EXISTING PORTABLE CLASSROOMS)	CURRENT SCHOOL CAPACITY @ 95% (INCLUDES EXISTING PORTABLE CLASSROOMS)	FUTURE PORTABLE CLASSROOMS	FUTURE PORTABLE CLASSROOMS CAPACITY (26)	MAXIMUM SCHOOL CAPACITY @ 100% (INCLUDES PORTABLE CLASSROOMS)	MAXIMUM # OF PORTABLE CLASSROOMS (EXISTING PLUS FUTURE)	MAXIMUM PORTABLE CAPACITY (EXISTING PLUS FUTURE)	PROJECTED OCT 2024 HEADCOUNT	PROJECTED OCT 2024 vs PERMANENT CAPACITY (SURPLUS or DEFICIT)	WITH EXISTING PORTABLES @ 95% ⁵ (SURPLUS or DEFICIT)
BEAVER LAKE	28	728	2	24	752	714	10	260	1012	961	0	0	1012	10	260	732	-18	229
COUGAR MOUNTAIN	30	780	4	48	828	787	0	0	828	787	0	0	828	0	0	638	149	149
ISSAQUAH MIDDLE	28	728	10	120	848	806	8	208	1056	1003	0	0	1056	8	208	796	10	207
MAYWOOD	40	1040	4	48	1088	1034	6	156	1244	1182	2	52	1296	8	208	816	218	366
PACIFIC CASCADE	28	728	7	84	812	771	8	208	1020	969	0	0	1020	8	208	626	145	343
PINE LAKE	31	806	6	72	878	834	2	52	930	884	0	0	930	2	52	896	-62	-13
TOTAL	185	4810	33	396	5206	4946	34	884	6090	5786	2	52	6142	36	936	4504	442	1282

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: 2023-24 HIGH SCHOOL CAPACITIES

APPENDIX C: 2024-25 HIGH SCHOOL CAPACITIES

HIGH 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 EXISTING PORTABLE CLASSROOMS)	FUTURE PORTABLE CLASSROOMS	FUTURE PORTABLE CLASSROOM CAPACITY (28)	MAXIMUM SCHOOL CAPACITY (INCLUDES PORTABLE CLASSROOMS)	MAXIMUM # OF PORTABLE CLASSROOMS (EXISTING PLUS FUTURE)	MAXIMUM PORTABLE CAPACITY (EXISTING PLUS FUTURE)	PROJECTED OCT 2024 HEADCOUNT	PROJECTED OCT 2024 ⁴ vs PERMANENT CAPACITY (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	280	2204	-217	49
LIBERTY HIGH	40	1120	5	60	1180	1121	8	224	1404	1334	0	0	1404	8	224	1363	-242	-29
GIBSON EK HIGH	10	280	0	0	280	266	0	0	280	266	0	0	280	0	0	199	67	67
SKYLINE HIGH	56	1568	5	60	1628	1547	16	448	2076	1972	0	0	2076	16	448	1970	-423	2
TOTAL	179	5012	14	168	5180	4921	34	952	6132	5825	0	0	6132	34	952	5736	-815	89

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: 2023-24 TOTAL SCHOOL CAPACITIES

APPENDIX D: 2024-25 TOTAL SCHOOLS CAPACITY

ALL SCHOOLS	# OF STANDARD CLASSROOMS ¹	STANDARD CLASSROOM CAPACITY 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 ²	CURRENT SCHOOL CAPACITY @ 100% (INCLUDES EXISTING PORTABLE CLASSROOMS)	CURRENT SCHOOL CAPACITY @ 95%	FUTURE PORTABLE CLASSROOMS	FUTURE PORTABLE CLASSROOM CAPACITY (20)	MAXIMUM SCHOOL CAPACITY (INCLUDES PORTABLE CLASSROOMS)	MAXIMUM # OF PORTABLE CLASSROOMS	MAXIMUM PORTABLE CAPACITY (EXISTING PLUS FUTURE)	PROJECTED OCT 2024 HEADCOUNT	PROJECTED OCT 2024 ⁴ vs PERMANENT CAPACITY (SURPLUS or DEFICIT)	WITH EXISTING PORTABLES @ 95% ⁵ (SURPLUS or DEFICIT)
ELEMENTARY	424	8480	62	744	9224	8763	134	2680	11904	11309	6	120	12024	140	2800	7982	781	3327
MIDDLE	185	4810	33	396	5206	4946	34	884	6090	5786	2	52	6142	36	936	4504	442	1282
HIGH	179	5012	14	168	5180	4921	34	952	6132	5825	0	0	6132	34	952	5736	-815	89
TOTAL	788	18302	109	1308	19610	18630	202	4516	24126	22920	8	172	24298	210	4688	18222	407	4698

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/PROJECT	¹ N / ² M	2024	2025	2026	2027	2028	2029	Cost to Complete ⁵	SECURED LOCAL/STATE ³	UNSECURED LOCAL ⁴
New High School	N	\$1,500,000	\$88,000,000	\$94,000,000	\$80,000,000	\$8,400,000	\$800,000	\$272,700,000	\$90,000,000	\$182,700,000
TOTALS		\$1,500,000	\$88,000,000	\$94,000,000	\$80,000,000	\$8,400,000	\$800,000	\$272,700,000	\$90,000,000	\$182,700,000

¹ N = New Construction

² M = Modernization-Rebuild

³ The Issaquah School District, with voter approval, has front funded these projects. On May 23, 2024 the ISD Board of Directors voted via resolution to reallocate \$44,000,000 from the 2022 Levy.

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.

APPENDIX F: STUDENT GENERATION RATES MEMO



MEMORANDUM

To: Thomas C. Mullins
Issaquah School District
5150 220th Ave. SE
Issaquah, WA 98029

Date: April 9, 2024

Project No.: F2516.01.003

From: Alex Brasch
Senior Population Geographer

Re: 2023–24 Student Generation Rates—Issaquah School District

At the request of the Issaquah School District (ISD/District), FLO Analytics (FLO) estimated student generation rates (SGRs) for residential housing units built in the district boundary between 2018 and 2022. The SGRs represent the average number of ISD K–12 students (October 2023 headcount) residing in new single-family (SF) detached and multifamily (MF) housing units. This memo details the methodology FLO used to create the SGRs and presents the findings by grade group and housing type.

Methods

King County operates school impact fee programs authorized by the Washington State Legislature RCW 82.02.040 and the Washington State Growth Management Act Chapter 36.70A RCW. School districts that intend to collect impact fees must submit a school board adopted Capital Facilities Plan (CFP) for review by the County Planning Commission and County Council that fulfills the specifications of state law, the County comprehensive plan, and the County code. According to King County code Title 21A Zoning, Section 43 Impact Fees, “the fee for each district shall be calculated based on the formula set out in Attachment A to Ordinance 11621”.

A key component of any impact fee formula is the SGR. As defined in King County Ordinance 11621, SGRs or ‘Student Factors’, “are to be provided by the school district based on district records of average actual student generation rates for new developments constructed over a period of not more than five years prior to the date of fee calculation. [...] Student factors must be separately determined for single family and multifamily dwelling units, and for grade spans.” In other words, SGRs represent the number of students residing in housing constructed within the most recent five-year period by housing type and grade group (i.e., elementary, middle, and high school). King County code Title 21A.43 defines the housing types as such, “single family units shall mean single detached dwelling units, and multi-family units shall mean townhouses and apartments.”

SGR calculations are based on housing information and student residences. FLO obtained and processed the necessary housing data from the King County Assessor Office and GIS Center, including parcel/tax lot boundaries with essential attributes—housing type, number of housing units, and year built. Housing units constructed in 2023 were excluded from the analysis, because they may not have been completed and occupied by October 2023. To link the housing information to ISD students, the District provided FLO with October 2023 headcount enrollment, which FLO geocoded to

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APPENDIX F: STUDENT GENERATION RATES MEMO (cont)

Issaquah School District
April 9, 2024

Project No. F2516.01.003
Page 2

represent student residences. The student residences were then spatially matched to residential housing built in the district boundary between 2018 and 2022.

With this combination of information, SGRs were calculated by dividing the number of students per grade group by the total number of housing units for each housing type. SGRs were calculated for SF and MF dwellings built in the district within the analysis period. The MF category includes all structures with five or more housing units and the following structure types: townhome, duplex, triplex, and fourplex.

Results

Table 1 reports the number of housing units and SGRs for SF and MF dwelling types, as well as the number of students by grade group that have addresses matching the housing units. Table 2 reports the unit counts, number of students, and SGRs for individual developments with 25 or more housing units. Of the 18,501 students residing within the district, 750 live in the 1,170 SF units that were built between 2018 and 2022, while 194 live in the 1,223 MF units built in the same period. On average, each SF unit yields 0.641 K–12 students and each MF unit yields 0.159 K–12 students.

Table 1: K–12 Students by Grade Group per Housing Unit Built 2018–2022

Housing Type	Housing Units	Students				SGRs			
		K–5	6–8	9–12	K–12	K–5	6–8	9–12	K–12
Single-family	1,170	400	171	179	750	0.342	0.146	0.153	0.641
Multifamily ^(a)	1,223	105	49	40	194	0.086	0.040	0.033	0.159

Notes

Housing units built in 2023 are excluded, because they may not have been completed and occupied by October 2023. King County code Title 21A.43 defines the housing types as such, “single family units shall mean single detached dwelling units, and multi-family units shall mean townhouses and apartments.”

(a) The multifamily category includes all structures with five or more housing units and the following structure types: townhome, duplex, triplex, and fourplex.

Sources

Issaquah School District 2023–24 headcount enrollment. King County parcels and housing inventory.