

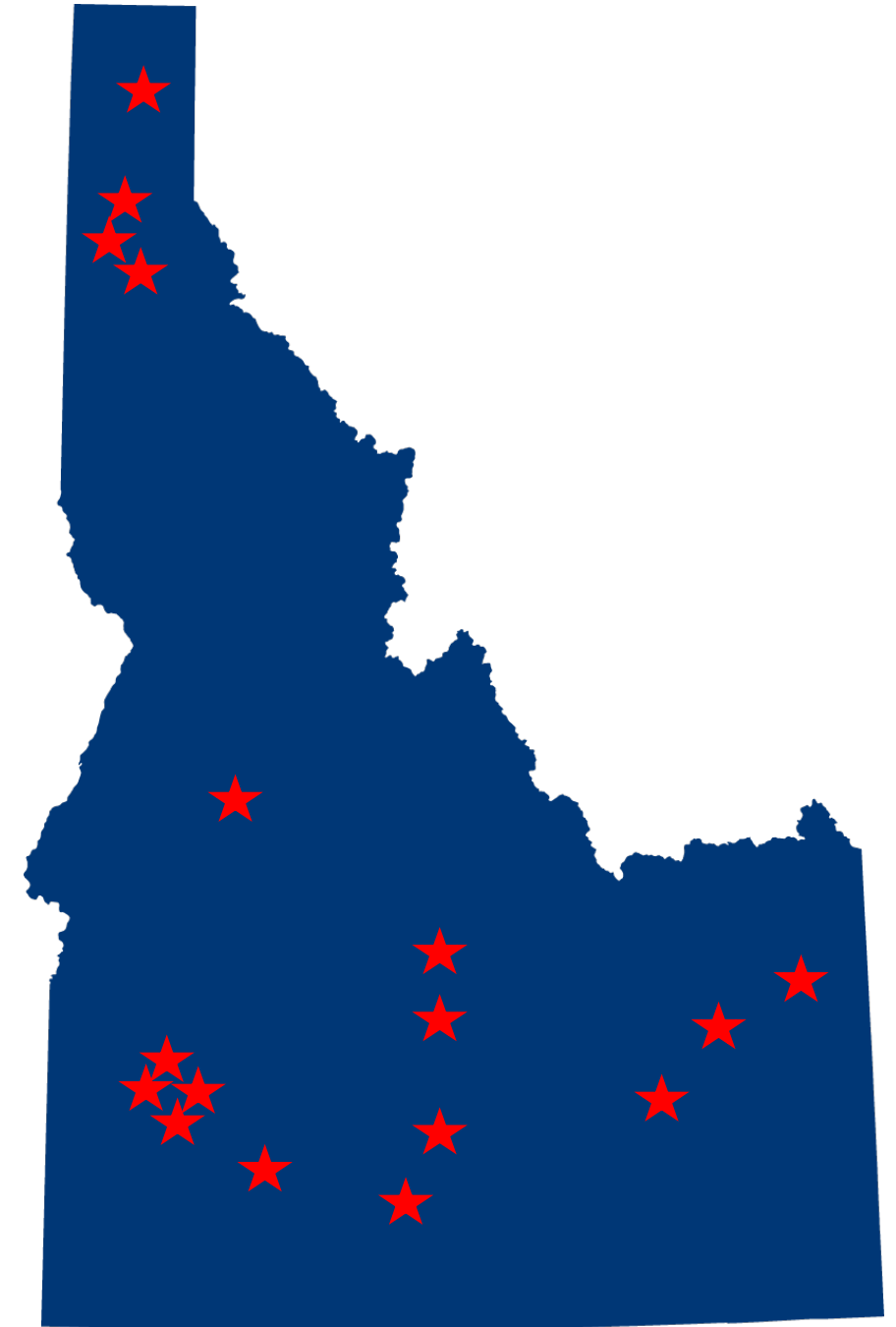
Kuna School District Voluntary Capital Mitigation Fee

January 6, 2023



TischlerBise | **Galena**
FISCAL | ECONOMIC | PLANNING | CONSULTING

- Impact fees/infrastructure financing strategies
- Fiscal/economic impact analyses
- Capital improvement planning
- Infrastructure finance/revenue enhancement
- Real estate and market feasibility



- School Capital Revenue Experience

AL	Baldwin County	MD	Calvert County	NC	Orange County
DE	Appoquinimink School District	MD	Caroline County	NC	Pasquotank County
DE	Brandywine School District	MD	Carroll County	OH	Milford School District
DE	Caesar Rodney School District	MD	Charles County	PA	Colonial School District
DE	Cape Henlopen School District	MD	Dorchester County	PA	Laurel School District
DE	Capital School District	MD	Frederick County	RI	East Greenwich
DE	Christina School District	MD	Harford County	RI	Middletown
DE	Delmar School District	MD	Queen Anne's County	SC	Beaufort County School District
DE	Indian River School District	MD	Talbot County	SC	Clover School District
DE	Lake Forest School District	MD	Wicomico	SC	Fort Mill School District
DE	Red Clay School District	MD	Westminster	SC	Jasper County School District
DE	Seaford School District	MD	Worcester	SC	Lancaster County School District
DE	Smyrna School District	MT	Corvalis School District	TN	Williamson County
DE	Woodbridge School District	MT	Florence-Carlton School District	VA	Chesterfield County
FL	DeSoto County School District	NC	Cabarrus County	VA	Henrico County
FL	Manatee County School District	NC	Camden County	VA	Frederick County
FL	Osceola County School District	NC	Catawba County	VA	Isle of Wight
FL	Sarasota County School District	NC	Chatham County	VA	Prince George County
FL	Seminole County School District	NC	Currituck County	VA	Sussex County
MD	Anne Arundel County	NC	Durham County	WV	Jefferson County

KSD Capital Mitigation Fee

- Student Generation Rates (SGR)
- Enrollment Projections
- Capital Plans
- Facility Level-of-Service (LOS) Calculations
- Fee Results

KSD Capital Mitigation Fee

- Important Notes:
 - Analysis uses capital expansion fee best practices
 - Conservative assumptions
 - Student generation rates, capital costs, attributed infrastructure
 - Results represent districtwide averages

Student Generation Rates

- US Census Public Use Microdata (PUM)
- Survey area includes Kuna, south Boise, and southern Ada County
 - May underestimate rates because of demographics in Boise
- Analysis excluded pre-k students, homeschool/private school students

	Public School Students per Housing Unit		Weighted Average
	Single Family	Multifamily	
Elementary School	0.236	0.112	0.232
Middle School	0.120	0.040	0.117
High School	0.157	0.283	0.161
Total	0.513	0.435	0.510

Source: TischlerBise estimates for Kuna School District using U.S. Census Bureau, 2020 Public Use Microdata Sample for Idaho PUMA 800 (calibrated to 2022 KSD enrollment and housing unit estimates).

Enrollment Projections

- Conservative housing projections
 - 515 housing units estimated annually, 65% of the platted unbuilt lots in District
 - City of Kuna has averaged 465 annually

Housing Type	2018	2019	2020	2021	2022	5-Year Total	5-Year Average
Single Family	495	557	423	390	431	2,296	459
Multifamily	10	0	20	0	0	30	6
Total Units	505	557	443	390	431	2,326	465

Enrollment Projections

- Housing growth is combined with SGRs to estimate future enrollment

Kuna School District - Elementary			
Year	Education Capacity [1]	Projected Enrollment	Capacity Utilization
Base 2022	2,636	2,614	99%
1 2023	2,636	2,733	104%
2 2024	2,636	2,852	108%
3 2025	2,636	2,971	113%
4 2026	2,636	3,090	117%
5 2027	2,636	3,209	122%
6 2028	2,636	3,328	126%
7 2029	2,636	3,447	131%
8 2030	2,636	3,566	135%
9 2031	2,636	3,685	140%
10 2032	2,636	3,804	144%
10-Year Increase		1,190	45%

Kuna School District - Middle			
Year	Education Capacity [1]	Projected Enrollment	Capacity Utilization
Base 2022	1,559	1,323	85%
1 2023	1,559	1,383	89%
2 2024	1,559	1,443	93%
3 2025	1,559	1,503	96%
4 2026	1,559	1,563	100%
5 2027	1,559	1,623	104%
6 2028	1,559	1,683	108%
7 2029	1,559	1,743	112%
8 2030	1,559	1,803	116%
9 2031	1,559	1,863	119%
10 2032	1,559	1,923	123%
10-Year Increase		600	38%

Kuna School District - High			
Year	Education Capacity [1]	Projected Enrollment	Capacity Utilization
Base 2022	1,856	1,817	98%
1 2023	1,856	1,900	102%
2 2024	1,856	1,983	107%
3 2025	1,856	2,066	111%
4 2026	1,856	2,149	116%
5 2027	1,856	2,232	120%
6 2028	1,856	2,315	125%
7 2029	1,856	2,398	129%
8 2030	1,856	2,481	134%
9 2031	1,856	2,564	138%
10 2032	1,856	2,647	143%
10-Year Increase		830	45%

[1] Education capacity allows for general education and special program classrooms

Enrollment Projections

- Phase 1 Capital Plans

Kuna School District Phase 1 Capital Plan	Cost
New elementary school	\$28,194,400
Kuna Middle renovation & additions	\$7,795,000
Fremont Middle renovation & additions	\$12,659,000
Swan Falls 28-room classroom wing & athletic additions	\$47,615,000
Second bus facility	\$3,050,000
Deferred maintenance	\$2,000,000
Inflation 10% adjustment	\$10,131,340
Grand Total	\$111,444,740

Enrollment Projections

- Phase 1 Capital Plans

Future Project	Cost plus Inflation	Square Feet	Cost per Square Foot
New Elementary School	\$31,013,840	70,000	\$443
Swan Falls HS Expansion	\$52,376,500	112,000	\$468
Weighted Average for MS Estimate			\$458

Facility LOS

- Elementary School LOS

Elementary School	Building Sq Ft	Acreage	Current Enrollment [1]	Education Capacity [2]	Utilization
Hubbard	46,009	18.6	308	392	79%
Reed	68,864	16.2	680	550	124%
Indian Creek	30,203	13.9	329	308	107%
Ross	37,643	15.4	239	330	72%
Crimson Point	64,600	10.8	483	506	95%
Silver Trail	70,469	52.5	575	550	105%
Total	317,788	127.3	2,614	2,636	99%

<i>Elementary School Levels of Service</i>	<i>Building SF</i>	<i>Site Acreage</i>
LOS per Student (current enrollment)	121.57	0.049
LOS per Student (current capacity)	120.56	0.048

[1] As of December 5, 2022

[2] Education capacity allows for general education and special program classrooms

Facility LOS

- Middle School LOS

Middle School	Building Sq Ft	Acreage	Current Enrollment [1]	Education Capacity [2]	Utilization
Kuna	117,495	18.9	770	892	86%
Fremont	75,325	18.6	553	667	83%
Total	192,820	37.4	1,323	1,559	85%

<i>Middle School Levels of Service</i>	<i>Building SF</i>	<i>Site Acreage</i>
LOS per Student (current enrollment)	145.74	0.028
LOS per Student (current capacity)	123.65	0.024

[1] As of December 5, 2022

[2] Education capacity allows for general education and special program classrooms

Facility LOS

- High School LOS

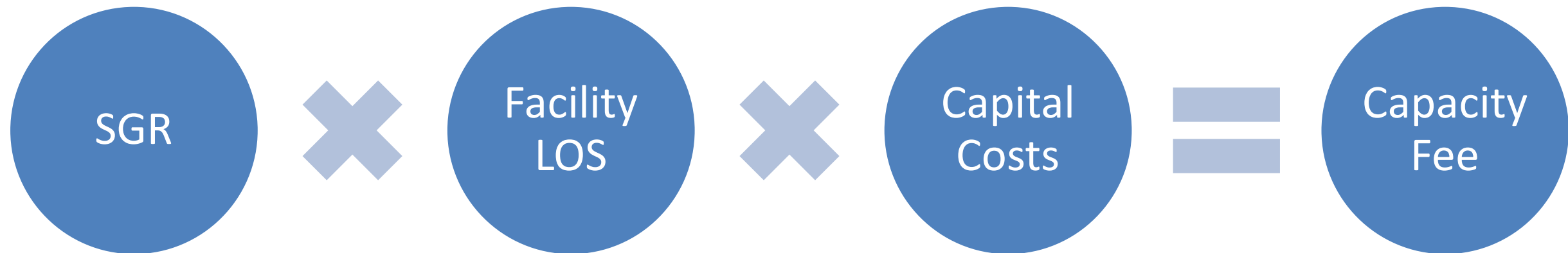
High School	Building Sq Ft	Acreage	Current Enrollment [1]	Education Capacity [2]	Utilization
Kuna/Swan Falls	282,035	110.9	1,817	1,856	98%
Total	282,035	110.9	1,817	1,856	98%

<i>High School Levels of Service</i>	<i>Building SF</i>	<i>Site Acreage</i>
LOS per Student (current enrollment)	155.22	0.061
LOS per Student (current capacity)	151.94	0.060

[1] As of December 5, 2022

[2] Education capacity allows for general education and special program classrooms

Fee Calculation



Fee Calculation

- Maximum Supportable Capital Mitigation Fee

<i>Public School Students per Housing Unit</i>	<u>School Level</u>			<i>Total</i>
	<i>Elementary</i>	<i>Middle</i>	<i>High</i>	
Single Family	0.236	0.120	0.157	0.513
Multifamily	0.112	0.040	0.283	0.435

Current Level of Service Standards			
	<i>Elementary</i>	<i>Middle</i>	<i>High</i>
Building Square Feet per Student	120.56	123.65	151.94
Total Cost per Square Foot	\$443	\$456	\$468
Total Building Construction Cost per Student	\$53,408	\$56,323	\$71,108
Land Acres per Student	0.048	0.024	0.060
Total Cost per Acre [1]	\$100,000	\$100,000	\$100,000
Total Land Cost per Student	\$4,800	\$2,400	\$6,000
Total Capital Cost per Student	\$58,208	\$58,723	\$77,108

[1] Source: Recent TBG estimate for park land in the City of Kuna

Maximum Supportable Capital Mitigation Fee				
	<i>Elementary</i>	<i>Middle</i>	<i>High</i>	<i>Total</i>
Single Family	\$13,710	\$7,031	\$12,122	\$32,863
Multifamily	\$6,548	\$2,373	\$21,798	\$30,719

KSD Capital Mitigation Fee

- Current capital fees in Kuna residential development

One-Time Tax-Supportable Capital Fees		
Jurisdiction	Single Family Fee Amount	Percent of Total
Ada County Highway District	\$3,493	28%
Kuna School District - Proposed Amount	\$3,200	26%
City of Kuna [1]	\$2,875	23%
Kuna Rural Fire District	\$1,792	15%
Ada County [2]*	\$984	8%
Total Amount	\$12,344	100%

[1] Police and Parks

[2] Jail, Coroner's Office, EMS

*Maximum supportable results have been approved by DIFAC, still to be presented to County Commissioners

Discussion