

School Impact Fee Update 2020

New Durham, New Hampshire

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Prepared for:

Town of New Durham
Planning Board

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Executive Summary

The cost basis for the original New Durham school impact fee was established in 2009, and was updated in 2014. The adopted method is a fee computed per square foot of living area, applicable to new residential development as defined by the impact fee article of the New Durham Zoning Ordinance and the Impact Fee Regulations adopted by the Planning Board. Under the current regulations, the first 150 square feet of additional living area is exempt from assessment, with the maximum assessable area governed by the Regulations.

This 2020 update supports a reduction of the school impact fee to **\$2.16 per square foot** of living area, assuming that the Planning Board retains the current method of assessment. The principal reason for this change is that the 2020 tabulation of enrollment by housing unit characteristics showed a significant decline in the average ratios of Durham public school enrollment per housing unit, and per square foot of living area.

It is recommended that the maximum living area subject to the fee be capped at about 2,400 square feet. This cap would limit the maximum fee to a level that would be consistent with capital costs associated with a newly constructed four bedroom home in New Durham.

The school impact fees calculated fee per square foot of living area supported by the original study and the two updates are:

2009 Original	\$ 2.49
2014 Update	\$ 2.77
2020 Update	\$ 2.16

The actual impact fee assessed to new development may differ from the calculated values if the Planning Board applies a discount to the computed amount, or is otherwise modified by the Impact Fee Regulations.

A. Introduction and Purpose

1. Purpose of Report

This report documents alternative methods for calculating public school impact fee assessments for the Town of New Durham. The study provides a revised fee schedule that is intended to maintain a proportionate basis of assessment that reflects changes in the various components of the impact fee models in the 2009 and 2014 reports.

2. Authority for Impact Fee Assessment

New Hampshire RSA 674:21, V authorizes municipalities to adopt impact fee ordinances and related impact fee assessments to meet the need for construction or improvement of specific public capital facilities in proportion to the demand placed on those facilities by new development. Among the facilities for which impact fees may be assessed are public school facilities, including the municipality's proportionate share of capital facilities of a cooperative or regional school district of which the municipality is a member. The statute allows fees to be assessed for anticipated improvements, or to recoup the cost of capital facilities developed in the past to meet the needs of new development.

The Town of New Durham adopted an impact fee ordinance on March 11, 2008 and incorporated it into its Land Use and Zoning Ordinance as Article XIII. That ordinance authorizes the Town to assess impact fees for public capital facilities of the Town and the School District.

The ordinance delegates to the Planning Board the authority to prepare, adopt or amend studies, reports or cost allocation procedures that define the Town's basis for impact fees that the Town will assess to new development. In addition, the Planning Board has adopted specific regulations containing other guidance for the assessment of the school impact fee.

3. Proportionate Impact on District Facilities

All of the public schools serving New Durham students are operated by the Governor Wentworth Regional School District (GWRSD), a cooperative district comprising the towns of Brookfield, Effingham, New Durham, Ossipee, Tuftonboro and Wolfeboro.

Elementary school students from New Durham (grades K-6) are served by three of the District's schools: the Carpenter School, the Crescent Lake School, and the New Durham Elementary School. All of the District's middle school pupils (grades 7-8) and high school students (grades 9-12) attend the Kingswood Middle School and High School located on a campus in Wolfeboro. The capital costs of the entire District, net of state building aid or other applicable revenues, are apportioned among all of the member towns.

For the purpose of school impact fee assessment, New Durham's proportionate share of the capital facilities of the District has been defined by the value of school facility capacity needed to accommodate the enrollment per housing unit generated within New Durham. The proportionate impact on schools from residential development in New Durham is assigned in this study based using the average public school enrollment per square foot of living area in the Town's year round housing units.

This 2020 update has incorporated a new series of local enrollment ratios per dwelling unit and per square foot of living area for New Durham, based on actual resident enrollment data in February 2020, paired with current property tax assessment data. Detailed results from this analysis are found in Appendix B of this report.

B. Impact Fee Update Components

The principal components of the impact fee calculation center on four variables: (1) average enrollment per housing unit or per 1,000 square feet of living area of the dwelling; (2) school facility floor area required per pupil; (3) a reasonable assignment of the average cost of school facility development per square foot; and (4) adjustments for the cost that new development will bear for funding pre-existing space needs and the cost to rectify certain space deficiencies that existed at the middle school and high school level when the fee was initiated in 2009. Each of these factors has been updated in this report to arrive at a revised school impact fee.

1. Demographic Changes

The school impact fee models recognize that changes in total school enrollment will be influenced not only by new housing development, but also by the demographic shifts that are the consequence of an aging population. Turnover and change in the occupancy of existing housing units from resale, and the conversion of seasonal housing to year-round occupancy, may also be contributing factors that affect school enrollment in the community.

The data in Table 1 indicate that from 1980 through 2000, the number of school age children (age 5-17) per household in New Durham was fairly constant. The 1980 and 1990 ratios were 0.60 and 0.64 children age 5-17 per occupied unit. By 2000 the ratio declined to 0.56, and in 2010 the ratio was down another 18% (to about 0.46 per unit). Those ratios were based on 100% counts of the population from the decennial Census.

The ratio of enrolled public school pupils per household is even lower, indicating that some portion of the school age population may be attending private schools. Estimates are shown in Table 1 which indicate that actual enrollment per occupied unit was probably in the range of 0.36 to 0.38 pupils enrolled per occupied unit in 2018. Appendix B of this report documents our 2020 estimates of actual enrollment per housing unit.

The 2018 American Community Survey (ACS) sample data shown in Table 1 is an estimate from the American Community Survey of the Census Bureau. The ACS has a high margin of error, particularly in smaller towns due to the small sample size that is collected. The ACS is best used to estimate proportionate data such as average household size, persons per unit etc. It is not considered as reliable in estimating whole-number values.

The rightmost column in Table 1 contains estimates by BCM Planning. The NH Office of Strategic Initiatives estimates of the total housing stock and the population as if 2018 are used as a baseline. The other entries in the column are consultant estimates based on proportionate adjustments using the Census and the ACS sample data.

Table 1: Demographic Change in New Durham

New Durham Population, Housing, and School Age Population						
Demographic Factor	1980	1990	2000	2010	2018 ACS Sample	2018 Consultant Estimate (See Text)
Population	1,183	1,974	2,220	2,638	2,699	2,636
Group Quarters	0	0	1	0	0	0
In Households	1,183	1,974	2,219	2,638	2,638	2,638
Average Household Size	2.77	2.87	2.71	2.60	2.70	2.56
Households	427	688	819	1,014	977	1,029
Homeowners	378	603	740	923	917	936
Renters	49	85	70	91	60	92
Ownership Rate	88.5%	87.6%	90.4%	91.0%	93.9%	91.0%
Total Housing Units	984	1,231	1,309	1,523	1,649	1,545
Vacant Seasonal/Rec	n.a.	489	460	446	454	452
% Vacant or Seasonal	56.6%	44.1%	37.4%	31.3%	40.8%	31.3%
Pre-School Population < Age 5	not available	159	145	144	132	129
Avg Per Household		0.23	0.18	0.14	0.14	0.13
School Age Population age 5-17	256	439	460	464	454	443
Avg Per Household	0.60	0.64	0.56	0.46	0.46	0.43
NH Dept of Education, Average Daily Membership (ADM in Residence)	1979-80 ADM	1989-90 ADM	2000 ADM	2010 ADM	2017-2018 ADM	2017-2018 ADM
	225	370	427	428	369	369
Avg Per Household	0.53	0.54	0.52	0.42	0.38	0.36
Ratio ADM to 5-17 Pop	88%	84%	93%	92%	81%	83%

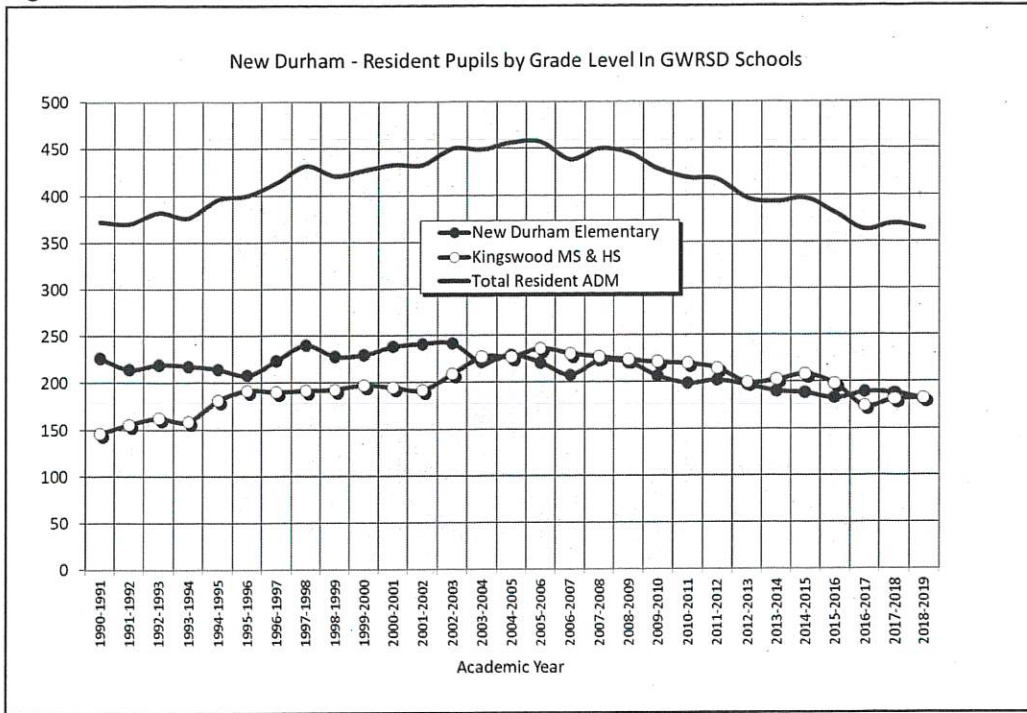
Resident public school enrollment per household was fairly constant from 1980 to 2000, ranging from 0.52 to 0.54 pupils per household. But the 2010 data showed a decline to about 0.42 resident pupils per occupied unit, or a ratio that declined by 19% from 2000 to 2010.

Since 2010, actual New Durham resident enrollment has continued to decline. Using the October 2019 NH Department of Education figure for Average Daily Membership (ADM) in residence, New Durham is estimated to have 0.36 to 0.38 resident public school pupils per household (occupied units).

The trend in resident enrollment in New Durham is illustrated in Figure 1 based on NH Department of Education reports of average daily membership (ADM) by residence for New Durham. As of the date of this report, the latest published ADM data were for the academic year 2018-2019.

Since the time of the 2014 impact fee update, enrollment has declined per unit and per 1000 square of living area. A lower ratio of enrollment per unit and per square foot will therefore apply in the 2020 update of the school impact fee.

Figure 1



2. 2020 Enrollment Ratios in New Durham

BCM Planning matched the number of pupils by grade level to property addresses and related assessment data to generate detailed tabulations of enrollment by housing characteristics such as bedrooms in the unit, living area, age of unit and assessed value. In order to develop enrollment ratios that reflect year round housing, waterfront units and single family units owned by parties with addresses outside of New Durham were excluded from the ratios used to update the impact fee.

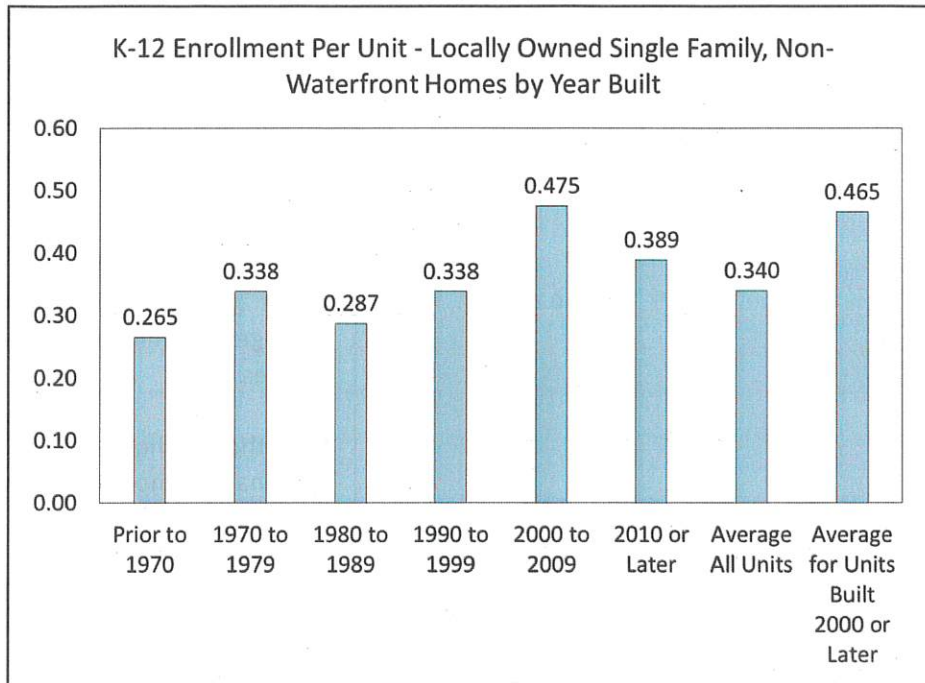
a. Enrollment Averages for Single Family Homes

Based on the tabulations, the average public school enrollment ratios for *locally-owned, non-waterfront single family homes* in New Durham in 2020 is considerably lower than in 2014 (down about 20%).

Single Family Homes: Enrollment Ratios for New Durham

	<u>2009</u>	<u>2014</u>	<u>2020</u>	<u>Change 2014-2020</u>
Per Dwelling Unit	0.493	0.427	0.340	(- 20.4 %)
Per 1000 Sq. Ft.	0.300	0.256	0.204	(- 20.3 %)

Figure 2



The 2020 ratios for single family homes are compared here by the year the home was built.

The newer single family homes (constructed in 2000 or later) have an average enrollment of 0.465 per unit. These more recently constructed units have enrollment ratios that are about 37% higher than the average for all similar single family homes in New Durham.

Figure 3

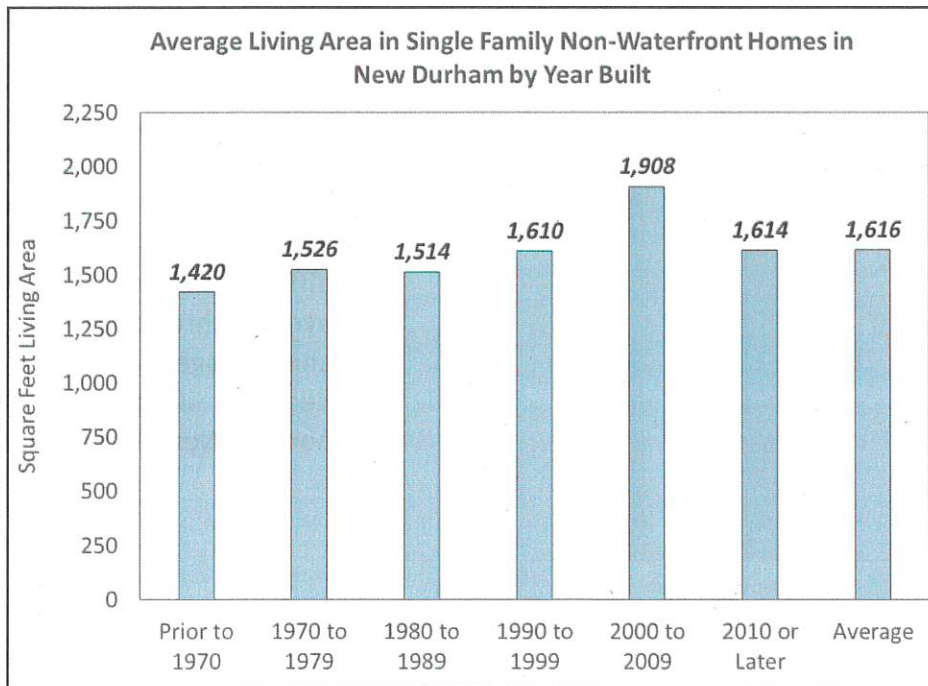
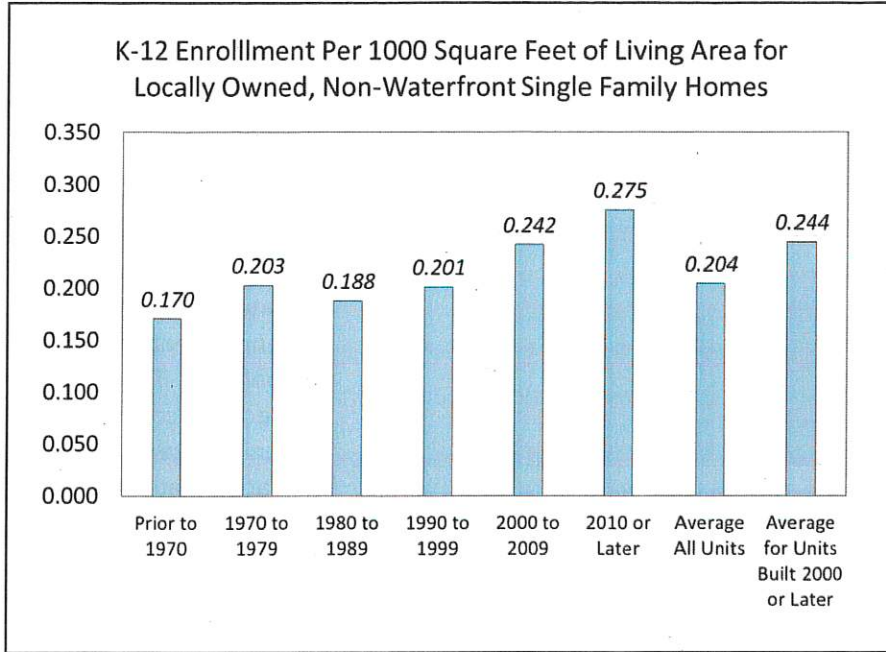


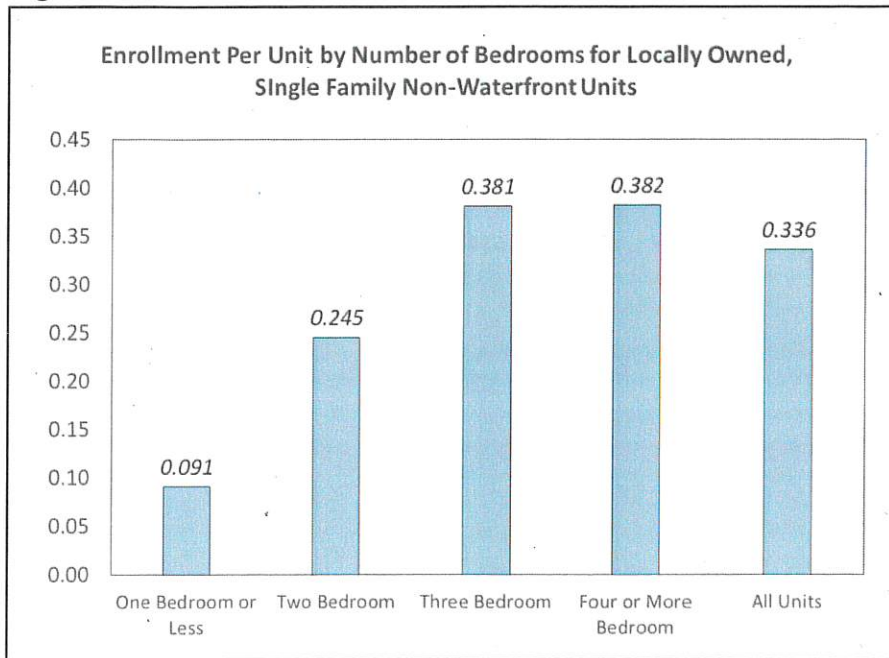
Figure 4



When the same groups of units are compared based on enrollment per 1000 square feet of living area, the newest units (built 2000 or later) have enrollment ratios that are about 20% higher than the average for similar units of all ages.

Even though these newer units have comparably high enrollment ratios, the impact fee assessment is based on the average for all similar units.

Figure 5



When the enrollment per unit in single family homes is compared based on the number of bedrooms, the 2020 data now show no significant difference between the average three bedroom and average four bedroom single family home in New Durham.

b. Enrollment Averages for Manufactured Housing (Mobile Homes)

Enrollment ratios for manufactured housing units were computed based on New Durham data for manufactured housing (mobile homes) owned by persons with a local address. Public school enrollment in these homes averaged 0.305 per unit in 2014, but the data for 2020 show ratios that are 33% lower per unit and 32% lower per thousand square feet than in 2014.

Enrollment Averages for New Durham Manufactured Housing (Mobile Homes)

	<u>2009</u>	<u>2014</u>	<u>2020</u>	<u>Change 2014-2020</u>
Per Unit	0.323	0.305	0.202	(- 33.4 %)
Per 1000 Sq. Ft.	0.300	0.274	0.186	(- 32.1%)

c. Attached, Duplex and Multifamily Structures

In New Durham, there are an insufficient number of housing units in attached, duplex, or multifamily structures from which to derive reliable expected enrollment ratios. Based on the 2020 enrollment ratios observed and the average assessed values of manufactured housing units in New Durham, BCM Planning believes that the impact fees based on manufactured housing units are appropriate for assigning impact fees to an “all other” category for housing units other than single family detached units.

d. Enrollment Ratios for Square Foot Fee Basis 2020

In its adoption of the original (2009) school impact fee schedule, The New Durham Planning Board selected the square foot basis of assessment as its method of assigning proportionate capital cost impacts to new residential development.

Table 2: Enrollment Ratios for Fee Update

2020 Enrollment Averages for Locally Owned, Non-Waterfront Single Family Detached Homes in New Durham				
Type of Ratio	Public School Enrollment Averages 2020			
	K-6	7-8	9-12	K-12
Per Housing Unit	0.1817	0.0498	0.1077	0.3392
Per 1000 Sq. Ft. Living Area	0.1093	0.0300	0.0648	0.2041

The enrollment ratios per 1000 square feet have been recomputed for 2020 based on *all locally owned, non-waterfront, single family detached units* in New Durham.

In addition to the square foot basis for the impact fees, this update also contains updated calculations of alternative impact fee schedules based on average enrollment by structure type or by the number of bedrooms in the unit.

4. School Facility Space per Pupil Capacity

The second major variable in the impact fee assessment is the amount of school space required per pupil by grade level based on District standards. Capacity and floor area estimates are shown for each of the schools used by New Durham pupils in Table 3.

Table 3

Public School Facilities Serving New Durham Students - 2020 Update								
School Facilities	Original Yr. Built & Expansion Dates	Grades Served	Building Gross Floor Area Sq. Ft. *	Classroom Capacity	Core Capacity	Square Feet Per Pupil Capacity (1)	October 2019 Enrollment	2019 Enrollment as % of Capacity
ELEMENTARY SCHOOLS								
New Durham	Built 1964; additions in 1976, 1994 & 2003	K-6	39,026	250	300	142	150	55%
Carpenter	Built 1928; additions in 1954 & 1984; Renovated 1998	K-3	42,766	325	325	132	250	77%
Crescent Lake	Built 1997	4-6	42,150	275	325	141	204	68%
Total Elementary		K-6	123,942	850	950	138	604	67%
MIDDLE SCHOOL								
Kingswood Regional MS (2)	Built 1986; Improved and Expanded 2010-2012	7-8	86,473	580	580	149	371	64%
Total for K-8 Facilities		K-8	210,415	1,430	1,530	142	975	66%
HIGH SCHOOL								
Kingswood Regional HS	Built 1964; Improved and Expanded 2010-2012	9-12	283,728	1,206	1,550	200	784	57%
<small>* Floor area based on assessors records of finished floor area for K-6 schools, and on GWRSD data for the Kingswood Campus (1) Where core and classroom capacity differ for the K-8 schools, the average of the two capacity figures is used to estimate floor area per pupil capacity For the high school, capacity estimates are based on an estimated 60% of space devoted to core facilities and 40% to classroom and other space. (2) Includes additions, new construction and renovations at the Kingswood campus that occurred after the initial impact fee was developed in 2009.</small>								

Based on the estimated capacities of the schools, October 2019 enrollment now represents about 67% of elementary school capacity for the three elementary schools listed above, and at 55% for the New Durham Elementary School. The Kingswood Middle School is estimated to be at 64% of maximum capacity and the Kingswood High School at 57%. These ratios indicate that the schools continue to provide ample capacity to accommodate the school enrollment generated by new development.

Table 4

Kingswood Middle School and High School Improvements 2010-2012					
Floor Area:	High School	Vocational Center	Total HS & Vocational	Middle School	Total Site
Prior to Improvements	114,781	37,713	152,494	59,300	211,794
Space Added	51,506	23,889	75,395	27,173	102,568
New Building	55,839		55,839		55,839
Total Post Improvements	222,126	61,602	283,728	86,473	370,201
Net Gain	107,345	23,889	131,234	27,173	158,407

Source: Governor Wentworth Regional School District

At the time of the original 2009 impact fee study, the Kingswood Middle School and Kingswood High School were deficient in space and the middle

school relied heavily on modular classrooms. The construction that took place on the Kingswood campus from 2010 to 2012 provided expanded floor area of core and classroom space. (See Table 4.)

Facility Space per Pupil Capacity in Schools Serving New Durham

	<u>2009</u>	<u>2014, 2020</u>
Elementary schools:	121	138
Middle school:	140	149
High School:	160	200

In the 2009 impact fee assessment, existing facility floor area ratios per pupil defined the spatial standard for the fee. When the 2014 update was prepared, the Kingswood improvements had been completed, and the spatial standards per pupil increased along with the capital values associated with average housing units and related enrollment per dwelling unit.

5. Capital Cost of Schools per Square Foot

The third element of the impact fee calculation is the assignment of a reasonable capital cost assignment for school facility development per square foot. This assumption should reasonably reflect a present-day cost for school construction or a reasonable replacement cost.

a. Cost of New School Construction (Indexed)

In the past, the State of New Hampshire Department of Education published annual limits for the cost per square foot (used in conjunction with maximum floor areas per pupil) to determine maximum costs reimbursable from State Building Aid. The original New Durham school impact fee (2009) used NH Department of Education eligible costs per square foot for 2009 as a capital cost assignment in the impact fee calculation.

The State's cost standards were intended to represent only the cost of construction of buildings and internal systems, and do not necessarily reflect other development costs such as site development, land, furnishings, and equipment. The State's cost standards are based on R. S. Means cost factors for prototype school sizes.

However, since the 2009 allowable costs were established, the most recent publications of allowable costs (reimbursable from State Building Aid) now include fewer construction cost components than were included in its cost limits ten years ago. Therefore, the net change in the allowable cost amounts have been minimal over an eleven year period.

	NH Dept. of Educ. Allowable Cost/Sq. Ft.		2009 DOE Cost Adjusted Using RS Means Index
	2009	2020	To Oct. 2019
Elementary Schools	\$175	\$ 183	\$ 227
Middle Schools	\$180	\$ 190	\$ 233
High Schools	\$191	\$ 194	\$ 247

The right hand column above shows what the cost basis would be if the 2009 State allowable cost were to be indexed to changes based on R. S. Means square foot costs. (The RS Means time adjustment factor, based on the Manchester index) was about 29.6% over this period.)

b. Replacement Cost of School Facilities (Insured Values)

The 2014 impact fee update used the replacement cost of buildings and contents, based on insurance schedules, to define school capital costs. This method will generally reflect a lower capital value per square foot for school facilities than than would be typical for newly constructed facilities.

Table 5 shows the 2020 insured values of the school facilities serving New Durham. Average values indicated are \$198 per square foot for elementary schools, \$165 per square foot for the middle school, and \$218 per square foot for the high school.

Table 5

Estimated Replacement Cost of Schools Serving New Durham (2020 Insured Values)						
District Facilities Serving New Durham Students	Dates of Construction, Addition, Major Renovations	Insured Value (Replacement Cost)			Building Sq. Ft. Finished	Replacement Cost Per Sq. Ft.
		Building	Contents	Total		
ELEMENTARY SCHOOLS						
New Durham	1964 1976, 1994, 2003	\$5,433,863	\$871,301	\$6,305,164	39,026	\$162
Carpenter	1928, 1954, 1984, 1998	\$9,490,672	\$1,521,775	\$11,012,447	42,766	\$258
Crescent Lake	1997	\$6,247,803	\$1,001,839	\$7,249,642	42,150	\$172
Total Elementary		\$21,172,338	\$3,394,915	\$24,567,253	123,942	\$198
MIDDLE SCHOOL						
Kingswood Regional MS	1986, 2012	\$12,113,917	\$1,980,274	\$14,094,191	86,473	\$163
Add 1.5% for Geothermal Heat Pump Station						\$165
HIGH SCHOOL						
Kingswood Regional HS	1964, 2012	\$31,416,475	\$4,287,703	\$35,704,178	166,287	\$215
Kingswood Art Center	2010	\$12,269,566	\$1,611,255	\$13,880,821	55,839	\$249
Total HS and Arts Center		\$43,686,041	\$5,898,958	\$49,584,999	222,126	\$223
Lakes Region Technology Center	1983, 2012	\$9,490,672	\$1,915,711	\$11,406,383	61,602	\$185
Kingswood HS Total With Technology Center		\$53,176,713	\$7,814,669	\$60,991,382	283,728	\$215
Add 1.5% for Geothermal Heat Pump Station						\$218
* Floor area as shown in insured value schedule; figures may differ from assessing records or other building plans Source: PRIMEX Schedule of Exposures 2020, Governor Wentworth Regional School District						

c. Reductions for State Building Aid

For past projects State Building Aid to the Governor Wentworth Regional School District provided reimbursement of 55% of the principal payments due on bonded debt.¹ In the most recent Kingswood campus construction, the expansion of the vocational center also benefited from a State grant for 75% of the portion of the high school work attributable to the center. The impact fee calculations are based on the estimated District costs net of State grants and building aid. In combination, the weighted State contribution toward high school costs is about 62%, and 60.5% for the combined cost of the middle school and high school improvements.

6. Credit Allowances

While credit allowances are not required under New Hampshire RSA 674:21, V as part of the determination of an impact fee, these adjustments have been incorporated into the New Durham impact fee calculations. This allowance helps to account for the local cost of District debt service paid by new development in New Durham for school capacity that is already utilized, or that is currently needed to rectify existing space deficiencies.

Since new development will pay an impact fee based on average residential demand on school capacity, a reduction may be appropriate to account for the property taxes paid in the past (from taxes on raw

¹ Facilities at the District 9 vocational center at Kingswood High School benefited from a 75% state aid grant, plus 55% of the local district share of the remaining principal on bonded debt (effectively 88.75%). The combined effect for total high school and vocational space is equivalent to about 62% state aid to principal costs.

land) or will pay in the future (after the homes are built) to fund base year needs or pre-existing deficiencies in capacity not attributable to new development.

In the New Durham impact fee calculations, credit allowances are based on taxable valuation of newer housing units (built 2000 or later.) This yields a more generous credit allowance than one computed based on the average value of all homes, since older housing units tend to have lower values per unit and per square foot. The allowance represents an adjustment to the fee to account for property tax costs paid by new development to fund pre-existing capacity needs. These costs include debt service for school space built in the past which is already consumed by existing enrollment. The credited costs also include debt service costs related to rectifying base year (2009) space deficiencies at the Kingswood campus.

The amounts credited are based on the present worth of past debt service payments made by vacant land (pre-development). Credits are also computed based on the present value of future tax payments to support debt service on that capacity, or for additional capacity needed to rectify base year deficiencies in permanent facility space. Future payments are computed based on the average assessed value of completed homes.

Debt service schedules for Crescent Lake elementary school and the New Durham elementary school were used to compute credit allowances for existing elementary facilities. In this update, we have limited the computation of credit allowances for past debt service payments to a maximum of 20 years.

A credit allowance has also been computed based on the amortization schedule of bonds that funded the renovation and expansion of the Kingswood Middle and High School facilities. At the time the original impact fee was developed, the facilities on the campus did not have adequate capacity within their permanent facilities for their enrollment at that time. Therefore a portion of the debt service costs for the project were related to rectifying pre-existing deficiencies in floor area, including the elimination of modular classrooms.

In the 2009 fee basis, using the cost projections and planned capacity for the expanded middle school and high school, BCM Planning estimated that about 30% of the Kingswood project costs were reasonably attributable to the cost of rectifying existing deficiencies in space for the number of pupils enrolled at that time. A slightly higher ratio of 35% of the net local debt service costs of the overall improvement plan was used to assign a portion of net local debt service as a credit allowance for existing space deficiencies, and this ratio has been applied in the 2020 update.

The New Durham share of District debt service has been adjusted to reflect the current apportionment rate at 16.09% of District costs (net of State Building Aid and other revenue). To account for the time value of money over the term of the bond a discount rate of 5% has been used in the credit allowances model for the purpose of present value calculations of past and future debt service costs. The present value of these debt service costs is then expressed as if it were a tax rate by assigning the credit as a cost per \$1000 valuation.

Credit allowances are based on a portion of estimated net local debt service costs adjusted to a present value. In this update "past payments" are those due in calendar years through 2020. Payments scheduled for 2021 or later are represent "future payments" of debt service in computing the credit allowances. Details of the credit allowance computations are provided in Appendix A of this report.

C. Impact Fee Schedules per Square Foot of Living Area

1. Change in Assessment Basis per Square Foot

The 2009 impact fee basis assigned a uniform assessment of \$2.49 per square foot of living area (subject to exclusions and maximum areas to be assessed as established in the Planning Board’s regulations). The 2014 update to the square foot basis resulted in a recommended fee of \$2.77 per square foot. The change in the fee was in part related to the increased school space per pupil resulting from the Kingswood campus improvements.

The recommended fee per square foot for 2020 is lower at **\$2.16** per square foot, owing principally to the significant decline in the average number of public school pupils per dwelling unit. This reduction is appropriate as it recognizes the change that has occurred in the proportionate impact of average housing units on New Durham enrollment.

2. 2020 School Impact Fee Options

Table 6

School Impact Fee Options - 2020 Update			
Fee Calculation Method	Facility Replacement Costs Based on 2020 Insured Value of School Buildings and Contents		
Unit of Assessment	Elementary	Middle & HS	Total Fee
1. Average Housing Unit Basis	Fee Per Dwelling Unit by Structure Type		
Single Family Detached	\$2,197	\$1,214	\$3,411
All Other Housing Units	\$1,109	\$1,045	\$2,154
2. Bedroom Basis	Fee Per Dwelling Unit by Bedrooms in Unit		
2 Bedrooms or Less	\$994	\$1,073	\$2,067
3 Bedrooms or More	\$2,585	\$1,232	\$3,817
3. Square Foot Basis **	Fee Per Square Foot of Living Area		
All Structure Types:	\$1.33	\$0.83	\$2.16
Up to a maximum living area of:	<i>(Maximum living area subject to assessment set by Planning Board)</i>		
<i>* The New Durham Impact Fee Ordinance indicates that a square foot basis for fee calculations is the preferred method where feasible.</i>			

Impact fee options for 2020 are compared in Table 6. The square foot fee option (continuation of the current method) would involve a reduction of the school impact fee to a rate of \$2.16 per square foot of living area.

Fees might also be assessed per dwelling units for two structural categories: single family detached homes at \$3,411 per unit and all other types of housing at \$2,154 per unit.

A bedroom-based method could be applied to all types of

housing units, with dwellings containing up to two bedrooms assessed at \$2,067 per unit, and dwellings with three or more bedrooms at \$3,817 per unit. A four bedroom category is no longer shown, as the 2020 data indicate that the enrollment average for existing three bedroom and four bedroom homes in New Durham is now about the same.

The existing square foot method provides the Town with the most flexibility for impact fee assessment, which will vary with unit size. It is also appropriate for the assessment of accessory dwelling units. The alternatives are included in this report to provide options should the Planning Board wish to change the method of assessment. The summary fee calculations for each method follow.

Table 7: Square Foot Fee Basis Using School Cost Computed Replacement Cost (Insured) Values

2020 SCHOOL IMPACT FEE COMPUTATION PER SQUARE FOOT (BASED ON SINGLE FAMILY DETACHED HOMES)												
TOWN OF NEW DURHAM 2020												
Type of Construction:	New Durham Enrollment Per 1000 Square Feet of Living Area			Floor Area Standard Per Pupil Capacity			Cost Per Sq. Ft. of Living Area Using School Bldg Replacement Value Per Square Foot At:			School Replacement Cost Per Sq. Ft. Living Area		
	Grade K-6 Enrollment	Grade 7-8 Enrollment	Grade 9-12 Enrollment	Total K-12 Enrollment	Elementary Schools	Middle School	High School	Average Per Pupil	Elementary School		Middle School	High School
All Structure Types	0.1093	0.0300	0.0648	0.2041	138	149	200	159	\$2.99	\$0.74	\$2.83	\$6.56
Type of Construction:	District Cost Net of State Building Aid			Credit Allowances for Existing Needs			Net Impact Fee Per Dwelling Unit Assessment Schedule (Capital Cost Impact Less Credits)			New Durham School Impact Fee Per Sq. Ft. Living Area		
	Elementary School (55% SBA)	Middle School (55% SBA)	High School/Voc (@ 62% SBA)	District Cost Per Sq. Ft.	Elementary Schools	Middle School High School	Total Credit Allowance					
All Structure Types	\$1.35	\$0.33	\$1.08	\$2.76	(\$0.02)	(\$0.58)	(\$0.60)				\$2.16	

Table 8: School Fee Based on Average Costs for Two Structural Categories

SCHOOL IMPACT FEE COMPUTATION BY DWELLING UNIT TYPE COMPUTED BASED ON AVERAGE DWELLING UNITS TOWN OF NEW DURHAM 2020												
Type of Construction:	New Durham Resident Enrollment Per Dwelling Unit				Floor Area Standard Per Pupil Capacity				Cost Per Dwelling Unit Using School Bldg Replacement Value Per Square Foot At:			School Bldg Replacement Cost Per Dwelling Unit
	Grade K-6 Enrollment	Grade 7-8 Enrollment	Grade 9-12 Enrollment	Total K-12 Enrollment	Elementary Schools	Middle School	High School	Average Per Pupil	Elementary Schools	Middle School	High School	
Single Detached	0.1817	0.0498	0.1077	0.3392	138	149	200	159	\$4,965	\$1,224	\$4,701	\$10,890
All Other Housing	0.0917	0.0367	0.0734	0.2018	138	149	200	163	\$2,506	\$902	\$3,204	\$6,612
Type of Construction:	District Cost Net of State Building Aid				Credit Allowances for Pre Existing Needs				Net Impact Fee Per Dwelling Unit Assessment Schedule (Capital Cost Impact Less Credits)			
	Elementary School (55% SBA)	Middle School (55% SBA)	High School/Voc (@ 62% SBA)	District Cost Per Pupil	Elementary Schools	Middle School and High School	Total Credit Allowances	New Durham Impact Fee Per Unit:				
Single Detached	\$2,234	\$551	\$1,786	\$4,571	(\$37)	(\$1,123)	(\$1,160)	\$3,411				
All Other Housing	\$1,128	\$406	\$1,218	\$2,752	(\$19)	(\$579)	(\$598)	\$2,154				

Table 9: School Fee Based on Average Costs for Two Structural Categories

SCHOOL IMPACT FEE COMPUTATION BASED ON BEDROOMS (ALL UNIT TYPES)												
TOWN OF NEW DURHAM 2020												
Type of Construction:	New Durham Enrollment Per Dwelling Unit				Floor Area Standard Per Pupil Capacity				Cost Per Dwelling Unit Using School Bldg Replacement Value Per Square Foot At:			School Bldg Replacement Cost Per Dwelling Unit
	Grade K-6 Enrollment	Grade 7-8 Enrollment	Grade 9-12 Enrollment	Total K-12 Enrollment	Elementary Schools	Middle School	High School	Average Per Pupil	\$198	\$165	\$218	
2 Bedrooms or Less	0.0830	0.0395	0.0870	0.2095	138	149	200	166	\$2,268	\$972	\$3,795	\$7,035
3 Bedrooms +	0.2134	0.0471	0.1141	0.3747	138	149	200	158	\$5,831	\$1,159	\$4,982	\$11,972
Type of Construction:	District Cost Net of State Building Aid				Credit Allowances for Pre Existing Needs				Net Impact Fee Per Dwelling Unit Assessment Schedule (Capital Cost Impact Less Credits)			
	Elementary School (55% SBA)	Middle School (55% SBA)	High School/Voc (@ 62% SBA)	District Cost Per Pupil	Elementary Schools	Middle School and High School	Total Credit Allowances	Impact Fee Per Unit:				
2 Bedrooms or Less	\$1,021	\$437	\$1,442	\$2,900	(\$27)	(\$806)	(\$833)	\$2,067				
3 Bedrooms +	\$2,624	\$522	\$1,893	\$5,039	(\$39)	(\$1,183)	(\$1,222)	\$3,817				

D. Administration

1. Assessment for Additions, Changes in Use

The impact fee is designed to be assessed to each dwelling unit according to its structure type, number of bedrooms, or living area depending on the method adopted. In cases where a change in structure type, number of bedrooms, or living area is involved, a fee can be calculated based on the net increase (if any) in impact resulting from the change.

This process would involve a determination of the fee for the new use (and number of units or living area) in its *proposed* configuration, then subtracting the fee that would have pertained to the *prior* configuration. The net positive difference is the impact fee that may be assessed for the conversion, expansion or addition. If the result is zero or less, no fee should be assessed.

The New Durham impact fee ordinance includes in its definition of “new development” the conversion of an existing seasonal dwelling unit to a year round home through winterization or other improvements that enable the structure to be occupied on a year-round basis, and where the conversion could result in a measurable increase in the demand on capital facilities subject to impact fee assessment. Conversion to year round occupancy would have such an impact potential with respect to school enrollment and demand on capacity. Therefore, it is likely that the school impact fee would be applicable to the total living area of a home if converted from a seasonal unit to one that can support year-round occupancy.

2. Fee Accounts and Use of Funds

Under RSA 674:21, V (c) impact fees must be segregated from the general fund, and shall be used solely for the capital improvements for which it was collected. In the case of impact fees for schools, the fees and accrued interest should be periodically transferred to the school district and credited toward the Town’s apportionment of the capital costs of the District. In cooperative school districts this is accomplished by anticipating a certain amount of impact fee revenue from the Town or Towns collecting the fee. After computing each Town’s apportionment based on the District’s cost-sharing formula for capital costs, anticipated impact fee income is shown as a Town-specific revenue. The amount normally raised by school district property taxes in New Durham would essentially be reduced by the pledged amount of impact fees to be transferred to the District.

3. Updating the School Impact Fee

As outlined in the original 2009 study, Impact fees are intended to be adjusted periodically to assure that the variables used in the fee assessment reflect values appropriate to the conditions under which new development is approved or constructed. Demographic changes, turnover in occupancy, and growth in the housing inventory will affect the average enrollment per occupied dwelling unit in New Durham. The enrollment ratio component of the impact fee is central to a proportional assessment that reflects average consumption of school facility space per housing unit.

Over time, the value of the credit allowance is affected by amortization of debt and changes in the Town’s assessed valuation and the average taxable values per housing unit that are used to compute the credit amounts. In general the credit allowances for future debt service payments will become smaller

over time (provided there is no large increase in debt) allowing more of the capital cost attributable to new development to be recovered in the impact fee.

The impact fee ordinance and related regulations contain provisions for the periodic update of the basis for the impact fee assessment and procedures for adopting revised methods of assessment and fee schedules.

Appendix A: Credit Allowance Detail

2020 IMPACT FEE CREDIT ALLOWANCES

NEW DURHAM SCHOOL IMPACT FEE

Note: These allowances have been incorporated within the impact fee calculations and fee schedules found in the main report. Calculations shown in this Appendix show the detailed derivations of the credit amounts. The credit allowances should be adjusted each time the impact fee is updated.

Table A-1: Credit Summary for Each of Three Models

Summary of Credit Allowances for Three Impact Fee Models			
CREDIT ALLOWANCES - AVERAGE UNIT METHOD			
Elementary Schools			
Structure Type	Past	Future	Total Credit
Single Family Det.	\$37	\$0	\$37
All Other Housing	\$19	\$0	\$19
Middle and High Schools			
Structure Type	Past	Future	Total Credit
Single Family Det.	\$115	\$1,008	\$1,123
All Other Housing	\$59	\$520	\$579
All K-12 Facilities			
Structure Type	Past	Future	Total Credit
Single Family Det.	\$152	\$1,008	\$1,160
All Other Housing	\$78	\$520	\$598
CREDIT ALLOWANCES - BEDROOM METHOD			
Elementary Schools			
Bedrooms in Unit	Past	Future	Total Credit
2 Bedrooms or Less	\$27	\$0	\$27
3 Bedrooms (Max)	\$39	\$0	\$39
Middle and High Schools			
Bedrooms in Unit	Past	Future	Total Credit
2 Bedrooms or Less	\$83	\$723	\$806
3 Bedrooms (Max)	\$121	\$1,062	\$1,183
All K-12 Facilities			
Bedrooms in Unit	Past	Future	Total Credit
2 Bedrooms or Less	\$110	\$723	\$833
3 Bedrooms (Max)	\$160	\$1,062	\$1,222
CREDIT ALLOWANCES - SQUARE FOOT METHOD			
Elementary Schools			
Per Sq. Ft. Living Area	Past	Future	Total Credit
All Structure Types	\$0.02	\$0.00	\$0.02
Middle and High Schools			
Per Sq. Ft. Living Area	Past	Future	Total Credit
All Structure Types	\$0.06	\$0.52	\$0.58
All K-12 Facilities			
Based on Value Per Sq. Ft.	Past	Future	Total Credit
All Structure Types	\$0.08	\$0.52	\$0.60

Table A-2 – Credit Allowance – Improvements to Kingswood Complex
(Credits Reflect Estimated Amounts Devoted to Rectifying Base Year Space Deficiencies)

Credit Allowance For Portion of Expansion and Improvement to Kingswood Middle School and High School (Estimated 60.5% of principal paid by State Aid)					
Calendar Year	Facility Improvements at Kingswood Campus				Portion Related to Pre-Existing Space Deficiency Est. @ 35%
	Estimated District Cost Net of State Building Aid				
	Principal	Interest and Premium	District Cost Net of SBA	New Durham Share @ 16.09 %	
2010	\$ 1,226,065	\$ 234,066	\$ 718,362	\$ 115,584	\$ 40,455
2011	\$ 3,519,599	\$ 204,397	\$ 1,594,638	\$ 256,577	\$ 89,802
2012	\$ 3,272,272	\$ 361,716	\$ 1,654,263	\$ 266,171	\$ 93,160
2013	\$ 3,124,923	\$ 518,270	\$ 1,752,614	\$ 281,996	\$ 98,698
2014	\$ 2,985,124	\$ 664,500	\$ 1,843,624	\$ 296,639	\$ 103,824
2015	\$ 2,849,860	\$ 803,336	\$ 1,929,031	\$ 310,381	\$ 108,633
2016	\$ 2,728,539	\$ 937,964	\$ 2,015,737	\$ 324,332	\$ 113,516
2017	\$ 2,614,618	\$ 1,068,145	\$ 2,100,919	\$ 338,038	\$ 118,313
2018	\$ 2,490,928	\$ 1,190,779	\$ 2,174,696	\$ 349,909	\$ 122,468
2019	\$ 2,384,273	\$ 1,311,345	\$ 2,253,133	\$ 362,529	\$ 126,885
2020	\$ 2,275,967	\$ 1,421,246	\$ 2,320,253	\$ 373,329	\$ 130,665
2021	\$ 2,172,290	\$ 1,525,475	\$ 2,383,529	\$ 383,510	\$ 134,228
2022	\$ 2,074,473	\$ 1,625,310	\$ 2,444,727	\$ 393,357	\$ 137,675
2023	\$ 1,981,950	\$ 1,721,315	\$ 2,504,185	\$ 402,923	\$ 141,023
2024	\$ 1,896,931	\$ 1,816,029	\$ 2,565,317	\$ 412,759	\$ 144,466
2025	\$ 1,811,040	\$ 1,902,232	\$ 2,617,593	\$ 421,171	\$ 147,410
2026	\$ 1,730,675	\$ 1,985,750	\$ 2,669,366	\$ 429,501	\$ 150,325
2027	\$ 1,653,171	\$ 2,065,102	\$ 2,718,104	\$ 437,343	\$ 153,070
2028	\$ 1,579,718	\$ 2,141,258	\$ 2,765,247	\$ 444,928	\$ 155,725
2029	\$ 1,510,851	\$ 2,215,611	\$ 2,812,397	\$ 452,515	\$ 158,380
2030	\$ 1,444,583	\$ 2,286,451	\$ 2,857,061	\$ 459,701	\$ 160,895
2031	\$ 1,378,895	\$ 2,350,296	\$ 2,894,960	\$ 465,799	\$ 163,030
2032	\$ 1,319,475	\$ 2,416,518	\$ 2,937,710	\$ 472,678	\$ 165,437
2033	\$ 1,234,362	\$ 2,506,311	\$ 2,993,884	\$ 481,716	\$ 168,601
2034	\$ 1,166,783	\$ 2,577,701	\$ 3,038,580	\$ 488,908	\$ 171,118
2035	\$ 1,111,949	\$ 2,628,456	\$ 3,067,676	\$ 493,589	\$ 172,756
2036	\$ 1,062,274	\$ 2,683,812	\$ 3,103,410	\$ 499,339	\$ 174,769
2037	\$ 1,014,218	\$ 2,735,508	\$ 3,136,124	\$ 504,602	\$ 176,611
2038	\$ 968,501	\$ 2,786,102	\$ 3,168,661	\$ 509,837	\$ 178,443
2039	\$ 924,193	\$ 2,832,249	\$ 3,197,305	\$ 514,446	\$ 180,056
Total	\$ 57,508,499	\$ 51,517,250	\$ 74,233,107	\$ 11,944,107	\$ 4,180,437

Present Worth Past Payments @ 5% \$1,433,365
 Present Value Future Payments @ 5% \$1,885,012
 New Durham Net Local Assessed Valuation 2019 \$416,743,698
 Past Payment Credit Per \$1000 Raw Land Value \$3.44
 Future Payment Credit Per \$1000 Valuation Home Value \$4.52

Impact Fee Credit Allowance for Future Payments Relating to Cost to Rectify Base Year Space Deficiencies At Middle School and High School				
Structure Type	Avg Assessed Value Per Unit Built 2000 or Later	Raw Land Value @ 15%	Past Pymt Credit	Future Payment Credit
Single Family Detached	\$223,000	\$33,450	\$115	\$1,008
All Other Housing	\$115,000	\$17,250	\$59	\$520
By Bedrooms	Avg Assessed Value Per Unit Built 2000 or Later	Raw Land Value @ 15%	Past Pymt Credit	Future Payment Credit
2 Bedrooms or Less	\$160,000	\$24,000	\$83	\$723
3 Bedrooms +	\$235,000	\$35,250	\$121	\$1,062
Based on Value Per Sq. Ft.	Avg Assessed Value Per Sq. Ft. Built 2000 or Later	Raw Land Value @ 15%	Past Pymt Credit	Future Payment Credit
All Structure Types	\$115	\$17	\$0.06	\$0.52

Table A-3 – Credit Allowance – Elementary – Crescent Lake School
(Past Payment Credits Limited to 20 Year Lookback Period)

Crescent Lake School - Grade 4-6

Original Debt: \$2,992,190

Interest Rate(s) 5.625%

ASSUMPTIONS

State Building Aid To District: 55.0%

New Durham Share 16.090%

Discount Rate: 5.0%

PAST PAYMENTS (Past 20 Years Only)

Calendar Year	Annual Principal Payment	Interest Payment	Less State Building Aid	Net Debt Service Cost To District	Net Debt Service Cost Paid by New Durham
2001	\$300,000	\$101,250	(\$165,000)	\$236,250	\$38,013
2002	\$300,000	\$84,375	(\$165,000)	\$219,375	\$35,297
2003	\$300,000	\$67,500	(\$165,000)	\$202,500	\$32,582
2004	\$300,000	\$50,625	(\$165,000)	\$185,625	\$29,867
2005	\$300,000	\$33,750	(\$165,000)	\$168,750	\$27,152
2006	\$300,000	\$16,875	(\$165,000)	\$151,875	\$24,437

Present Worth of Past Payments @ 5% \$425,708
 Enrollment as % of Capacity 68%
 Credited Amount \$289,482
 New Durham Net Local Assessed Valuation 2019 \$416,743,698
 Past Payment Credit Per \$1000 Valuation of Raw Land \$0.69

Structure Type	Avg Assessed Value Per Unit Built 2000 or Later	Raw Land Value @ 15%	Past Pymt Credit	Future Payment Credit
Single Family Detached	\$223,000	\$33,450	\$23	\$0
All Other Housing	\$115,000	\$17,250	\$12	\$0
By Bedrooms	Avg Assessed Value Per Unit Built 2000 or Later	Raw Land Value @ 15%	Past Pymt Credit	Future Payment Credit
2 Bedrooms or Less	\$160,000	\$24,000	\$17	\$0
3 Bedrooms +	\$235,000	\$35,250	\$24	\$0
Based on Value Per Sq. Ft.	Avg Assessed Value Per Sq. Ft. Built 2000 or Later	Raw Land Value @ 15%	Past Pymt Credit	Future Payment Credit
All Structure Types	\$115	\$17	\$0.01	\$0

Table A-4 – Credit Allowance – Elementary – New Durham School
(Past Payment Credits Limited to 20 Year Lookback Period)

NEW DURHAM SCHOOL - 1993, 2002

Original Debt: Bond Schedules Combined

Interest Rate(s) Varied by Bond

ASSUMPTIONS

State Building Aid To District: 55.0%

New Durham Share 16.090%

Discount Rate: 5.0%

Calendar Year	Annual Principal Payment	Interest Payment	Less State Building Aid	Net Debt Service Cost To District	Net Debt Service Cost Paid by New Durham
PAST PAYMENTS (LAST 20 YEARS ONLY)					
2001	\$145,000	\$131,710	(\$79,750)	\$196,960	\$31,691
2002	\$145,000	\$124,715	(\$79,750)	\$189,965	\$30,565
2003	\$194,118	\$135,677	(\$106,765)	\$223,030	\$35,885
2004	\$50,000	\$15,500	(\$27,500)	\$38,000	\$6,114
2005	\$50,000	\$14,000	(\$27,500)	\$36,500	\$5,873
2006	\$50,000	\$12,500	(\$27,500)	\$35,000	\$5,632
2007	\$50,000	\$10,750	(\$27,500)	\$33,250	\$5,350
2008	\$45,000	\$9,000	(\$24,750)	\$29,250	\$4,706
2009	\$45,000	\$7,200	(\$24,750)	\$27,450	\$4,417
2010	\$45,000	\$5,400	(\$24,750)	\$25,650	\$4,127
2011	\$45,000	\$3,600	(\$24,750)	\$23,850	\$3,837
2012	\$45,000	\$1,800	(\$24,750)	\$22,050	\$3,548

Present Worth of Past Payments @ 5% \$316,607

Enrollment as % of Capacity 55%

Credited Amount \$174,134

New Durham Net Local Assessed Valuation 2019 \$416,743,698

Past Payment Credit Per \$1000 Valuation of Raw Land \$0.42

Structure Type	Avg Assessed Value Per Unit Built 2000 or Later	Raw Land Value @ 15%	Past Pymt Credit	Future Payment Credit
Single Family Detached	\$223,000	\$33,450	\$14	\$0
All Other Housing	\$115,000	\$17,250	\$7	\$0
By Bedrooms	Avg Assessed Value Per Unit Built 2000 or Later	Raw Land Value @ 15%	Past Pymt Credit	Future Payment Credit
2 Bedrooms or Less	\$160,000	\$24,000	\$10	\$0
3 Bedrooms +	\$235,000	\$35,250	\$15	\$0
Based on Value Per Sq. Ft.	Avg Assessed Value Per Sq. Ft. Built 2000 or Later	Raw Land Value @ 15%	Past Pymt Credit	Future Payment Credit
All Structure Types	\$115	\$17	\$0.01	\$0.00

Appendix B: 2020 Enrollment Ratios in New Durham

Detailed Tabulations of New Durham Enrollment by Housing Characteristics in 2020

This information is based on matching counts of local public school pupils to their home address, and associating that address with housing characteristics contained in the New Durham property tax assessment records.

2020 UPDATE OF ENROLLMENT BY TYPE OF HOUSING, LIVING AREA AND BEDROOMS

Table B-1

New Durham Students Assigned by Address and Housing Type	
Pre-K	9
Kindergarten	23
Grades 1-6	148
Grades 7-8	54
Grades 9-12	115
K-12 total	340
Pre-K to 12 Total	349

Using enrollment counts by grade and address obtained from the Governor Wentworth Regional School District, BCM Planning was able to assign 349 resident pupils to the property characteristics of their place of residence (using tax assessment data by parcel).

Table B-2

New Durham Housing Units by Owner Address		
Mailing Address of Property Owner	All Housing Units	Single Family, Non-Waterfront
New Durham	857	622
Other New Hampshire	342	156
Out of State	384	137
Total	1,583	915
Percent Distribution		
New Durham	54.1%	68.0%
Other New Hampshire	21.6%	17.0%
Out of State	24.3%	15.0%
Total	100.0%	100.0%

Housing units were classified by type of structure, by waterfront vs. non-waterfront parcels, and by the mailing address of the owner (New Durham, other NH, or other state).

This allowed the tabulations of enrollment per dwelling unit and per 1000 square feet of living area to be tabulated for the entire housing stock and for housing likely to be owner-occupied.

The most important aspect of an impact fee is its basis for assigning proportionate impacts, which in the case of schools is the estimate of average enrollment per housing unit or per square foot of living area.

Table B-3: All Housing Units Including Seasonal

All Housing Units Including Seasonal: Enrollment and Housing Characteristics								
Property Type	Public School Enrollment by Grade				Housing Characteristics			
	K to 6	7 to 8	9 to 12	K to 12	Units	Living Area	Bedrooms	Valuation
Single Family Detached	152	47	99	298	915	1,477,149	2,481	\$173,675,830
Single Family - Waterfront	5	2	7	14	321	501,333	820	\$127,934,740
Single Family - Camp - Waterfront	3	1	1	5	228	194,418	485	\$67,837,410
Two or More Family	1	0	0	1	12	12,139	19	\$1,369,600
Manufactured Housing	10	4	8	22	109	118,348	250	\$9,229,030
Total	171	54	115	340	1,591	2,324,333	4,074	\$383,201,710

All Housing Units Including Seasonal: Average Enrollment and Average Unit Profile												
Property Type	Enrollment Averages Per Unit				Enrollment Averages Per 1000 Sq. Ft.				Average Valuation		Average Living Area Per Unit	Average Bedrooms Per Unit
	K to 6	7 to 8	9 to 12	K to 12	K to 6	7 to 8	9 to 12	K to 12	Per Unit	Per Sq. Ft.		
Single Family Detached	0.1661	0.0514	0.1082	0.3257	0.1029	0.0318	0.0670	0.2017	\$189,810	\$118	1,614	2.7
Single Family - Waterfront	0.0156	0.0062	0.0218	0.0436	0.0100	0.0040	0.0140	0.0279	\$398,551	\$255	1,562	2.6
Single Family - Camp - Waterfront	0.0132	0.0044	0.0044	0.0219	0.0154	0.0051	0.0051	0.0257	\$297,533	\$349	853	2.1
Two or More Family	0.0833	0.0000	0.0000	0.0833	0.0824	0.0000	0.0000	0.0824	\$114,133	\$113	1,012	1.6
Manufactured Housing	0.0917	0.0367	0.0734	0.2018	0.0845	0.0338	0.0676	0.1859	\$84,670	\$78	1,086	2.3
Total	0.1075	0.0339	0.0723	0.2137	0.0736	0.0232	0.0495	0.1463	\$240,856	\$165	1,461	2.6

Table B-4: All Housing Locally Owned, Excluding Waterfront Homes

All Housing Units Locally Owned, Non-Waterfront: Enrollment and Housing Characteristics							
Public School Enrollment by Grade				Housing Characteristics			
K to 6	7 to 8	9 to 12	K to 12	Units	Living Area	Bedrooms	Valuation
123	33	71	227	713	1,142,727	1,947	\$131,926,740

All Non-Waterfront Housing Units: Enrollment and Housing Characteristics							
Public School Enrollment by Grade				Housing Characteristics			
K to 6	7 to 8	9 to 12	K to 12	Units	Living Area	Bedrooms	Valuation
163	51	107	321	1,042	1,628,582	2,769	\$187,429,560

All Housing Units Locally Owned, Non-Waterfront: Enrollment Ratios and Average Housing Unit Profile											
Enrollment Averages Per Unit				Enrollment Averages Per 1000 Sq. Ft.				Average Valuation		Average Living Area	Average Bedrooms
K to 6	7 to 8	9 to 12	K to 12	K to 6	7 to 8	9 to 12	K to 12	Per Unit	Per Sq. Ft.		
0.1725	0.0463	0.0996	0.3184	0.1076	0.0289	0.0621	0.1986	\$185,030	\$115	1,603	2.7

All Housing Units Locally Owned, Non-Waterfront: Enrollment Ratios and Average Housing Unit Profile											
Enrollment Averages Per Unit				Enrollment Averages Per 1000 Sq. Ft.				Average Valuation		Average Living Area	Average Bedrooms
K to 6	7 to 8	9 to 12	K to 12	K to 6	7 to 8	9 to 12	K to 12	Per Unit	Per Sq. Ft.		
0.1564	0.0489	0.1027	0.3081	0.1001	0.0313	0.0657	0.1971	\$179,875	\$115	1,563	2.7

Table B-5: Single Family Detached, Non-Waterfront, Owner Address in New Durham

Single Family, Non Waterfront, Locally Owned Homes by Year Built - Enrollment and Housing Characteristics								
Year Built	Public School Enrollment by Grade				Housing Characteristics			
	K to 6	7 to 8	9 to 12	K to 12	Units	Living Area	Bedrooms	Valuation
Prior to 1970	18	5	12	35	132	205,544	359	\$22,131,210
1970 to 1979	12	4	7	23	68	113,429	190	\$12,813,870
1980 to 1989	33	5	16	54	188	287,783	515	\$35,272,440
1990 to 1999	7	5	13	25	74	124,383	210	\$15,238,640
2000 to 2009	38	12	17	67	141	277,239	420	\$32,244,920
2010 or Later	5	0	2	7	18	25,436	42	\$3,170,070
Total	113	31	67	211	621	1,033,814	1,736	\$120,871,150
<i>2000 or Later</i>	<i>43</i>	<i>12</i>	<i>19</i>	<i>74</i>	<i>159</i>	<i>302,675</i>	<i>462</i>	<i>\$35,414,990</i>

Single Family, Non Waterfront, Locally Owned Homes by Year Built: Enrollment Ratios and Average Home Characteristics												
Year Built	Enrollment Averages Per Unit				Enrollment Averages Per 1000 Sq. Ft.				Average Valuation		Average Living Area Per Unit	Average Bedrooms Per Unit
	K to 6	7 to 8	9 to 12	K to 12	K to 6	7 to 8	9 to 12	K to 12	Per Unit	Per Sq. Ft.		
Prior to 1970	0.1364	0.0379	0.0909	0.2652	0.0876	0.0243	0.0584	0.1703	\$167,661	\$108	1,557	2.7
1970 to 1979	0.1765	0.0588	0.1029	0.3382	0.1058	0.0353	0.0617	0.2028	\$188,439	\$113	1,668	2.8
1980 to 1989	0.1755	0.0266	0.0851	0.2872	0.1147	0.0174	0.0556	0.1876	\$187,619	\$123	1,531	2.7
1990 to 1999	0.0946	0.0676	0.1757	0.3378	0.0563	0.0402	0.1045	0.2010	\$205,928	\$123	1,681	2.8
2000 to 2009	0.2695	0.0851	0.1206	0.4752	0.1371	0.0433	0.0613	0.2417	\$228,687	\$116	1,966	3.0
2010 or Later	0.2778	0.0000	0.1111	0.3889	0.1966	0.0000	0.0786	0.2752	\$176,115	\$125	1,413	2.3
Total	0.1820	0.0499	0.1079	0.3398	0.1093	0.0300	0.0648	0.2041	\$194,640	\$117	1,665	2.8
<i>2000 or Later</i>	<i>0.2704</i>	<i>0.0755</i>	<i>0.1195</i>	<i>0.4654</i>	<i>0.1421</i>	<i>0.0396</i>	<i>0.0628</i>	<i>0.2445</i>	<i>\$222,736</i>	<i>\$117</i>	<i>1,904</i>	<i>2.9</i>

Table B-6: All Non-Waterfront Single Family Detached Homes by Year Built

All Non-Waterfront Single Family Homes by Year Built - Enrollment and Housing Characteristics								
Year Built	Public School Enrollment by Grade				Housing Characteristics			
	K to 6	7 to 8	9 to 12	K to 12	Units	Living Area	Bedrooms	Valuation
Prior to 1970	25	10	16	51	215	305,337	547	\$32,997,160
1970 to 1979	15	4	9	28	98	149,595	272	\$17,230,410
1980 to 1989	38	5	23	66	222	336,211	595	\$41,000,750
1990 to 1999	9	5	15	29	93	149,700	258	\$18,771,040
2000 to 2009	58	22	33	113	253	482,673	726	\$56,322,980
2010 or Later	7	1	3	11	32	51,637	79	\$7,103,790
Total	152	47	99	298	913	1,475,153	2,477	\$173,426,130
2000 or Later	65	23	36	124	285	534,310	805	\$63,426,770

All Non-Waterfront Single Family Homes: Enrollment Ratios and Average Home Profile by Year Built												
Year Built	Enrollment Averages Per Unit				Enrollment Averages Per 1000 Sq. Ft.				Average Valuation		Average Living Area Per Unit	Average Bedrooms Per Unit
	K to 6	7 to 8	9 to 12	K to 12	K to 6	7 to 8	9 to 12	K to 12	Per Unit	Per Sq. Ft.		
Prior to 1970	0.1163	0.0465	0.0744	0.2372	0.0819	0.0328	0.0524	0.1670	\$153,475	\$108	1,420	2.5
1970 to 1979	0.1531	0.0408	0.0918	0.2857	0.1003	0.0267	0.0602	0.1872	\$175,821	\$115	1,526	2.8
1980 to 1989	0.1712	0.0225	0.1036	0.2973	0.1130	0.0149	0.0684	0.1963	\$184,688	\$122	1,514	2.7
1990 to 1999	0.0968	0.0538	0.1613	0.3118	0.0601	0.0334	0.1002	0.1937	\$201,839	\$125	1,610	2.8
2000 to 2009	0.2292	0.0870	0.1304	0.4466	0.1202	0.0456	0.0684	0.2341	\$222,620	\$117	1,908	2.9
2010 or Later	0.2188	0.0313	0.0938	0.3438	0.1356	0.0194	0.0581	0.2130	\$221,993	\$138	1,614	2.5
Total	0.1665	0.0515	0.1084	0.3264	0.1030	0.0319	0.0671	0.2020	\$189,952	\$118	1,616	2.7
2000 or Later	0.2281	0.0807	0.1263	0.4351	0.1217	0.0430	0.0674	0.2321	\$222,550	\$119	1,875	2.8

Table B-7: Single Family Non-Waterfront Homes by Bedrooms in Unit

All Single Family Non-Waterfront by Bedrooms: Enrollment and Housing Characteristics								
Bedrooms	Pubic School Enrollment by Grade				Housing Characteristics			
	K to 6	7 to 8	9 to 12	K to 12	Units	Living Area	Bedrooms	Valuation
One Bedroom or Less	1	2	1	4	54	50,747	49	\$7,226,690
Two Bedroom	27	8	19	54	261	325,687	522	\$40,008,920
Three Bedroom	103	29	65	197	499	862,768	1,497	\$102,038,630
Four or More Bedrom	18	8	14	40	98	237,947	413	\$24,401,590
Total	149	47	99	295	912	1,477,149	2,481	\$173,675,830

All Single Family Non Waterfront Homes by Bedrooms in Unit: Enrollment Ratios and Average Home Profile												
Bedrooms	Enrollment Averages Per Unit				Enrollment Averages Per 1000 Sq. Ft.				Average Valuation		Average Living Area Per Unit	Average Bedrooms Per Unit
	K to 6	7 to 8	9 to 12	K to 12	K to 6	7 to 8	9 to 12	K to 12	Per Unit	Per Sq. Ft.		
One Bedroom or Less	0.0185	0.0370	0.0185	0.0741	0.0197	0.0394	0.0197	0.0788	\$133,828	\$142	940	0.9
Two Bedroom	0.1034	0.0307	0.0728	0.2069	0.0829	0.0246	0.0583	0.1658	\$153,291	\$123	1,248	2.0
Three Bedroom	0.2064	0.0581	0.1303	0.3948	0.1194	0.0336	0.0753	0.2283	\$204,486	\$118	1,729	3.0
Four or More Bedrom	0.1837	0.0816	0.1429	0.4082	0.0756	0.0336	0.0588	0.1681	\$248,996	\$103	2,428	4.2
Total	0.1634	0.0515	0.1086	0.3235	0.1009	0.0318	0.0670	0.1997	\$190,434	\$118	1,620	2.7

Table B-8: All Locally Owned Single Family Homes

Single Family Locally Owned Homes by Bedrooms in Unit: Enrollment and Housing Characteristics								
Bedrooms	Public School Enrollment by Grade				Housing Characteristics			
	K to 6	7 to 8	9 to 12	K to 12	Units	Living Area	Bedrooms	Valuation
One Bedroom or Less	1	1	0	2	22	22,389	20	\$3,204,080
Two Bedroom	17	5	17	39	159	200,785	318	\$25,180,210
Three Bedroom	79	19	43	141	370	643,597	1,110	\$75,289,720
Four or More Bedroom	13	6	7	26	68	167,415	289	\$17,292,440
Total	110	31	67	208	619	1,034,186	1,737	\$120,966,450

Single Family Locally Owned Homes by Bedrooms in Unit: Average Enrollment and Average Home Profile												
Bedrooms	Enrollment Averages Per Unit				Enrollment Averages Per 1000 Sq. Ft.				Average Valuation		Average Living Area Per Unit	Average Bedrooms Per Unit
	K to 6	7 to 8	9 to 12	K to 12	K to 6	7 to 8	9 to 12	K to 12	Per Unit	Per Sq. Ft.		
One Bedroom or Less	0.0455	0.0455	0.0000	0.0909	0.0447	0.0447	0.0000	0.0893	\$145,640	\$143	1,018	0.9
Two Bedroom	0.1069	0.0314	0.1069	0.2453	0.0847	0.0249	0.0847	0.1942	\$158,366	\$125	1,263	2.0
Three Bedroom	0.2135	0.0514	0.1162	0.3811	0.1227	0.0295	0.0668	0.2191	\$203,486	\$117	1,739	3.0
Four or More Bedroom	0.1912	0.0882	0.1029	0.3824	0.0777	0.0358	0.0418	0.1553	\$254,301	\$103	2,462	4.3
Total	0.1777	0.0501	0.1082	0.3360	0.1064	0.0300	0.0648	0.2011	\$195,422	\$117	1,671	2.8

Table B-9: All Manufactured Housing Units (Mobile Homes)

All Manufactured Housing by Year Built: Enrollment and Housing Characteristics								
Year Built	Public School Enrollment by Grade				Housing Characteristics			
	K to 6	7 to 8	9 to 12	K to 12	Units	Living Area	Bedrooms	Valuation
Prior to 1970	1	1	1	3	8	6,406	15	\$513,700
1970 to 1979	1	1	3	5	35	33,296	77	\$2,333,900
1980 to 1989	5	2	2	9	36	39,958	81	\$3,165,040
1990 to 1999	2	0	2	4	13	17,230	34	\$1,288,390
2000 to 2009	1	0	0	1	12	16,334	32	\$1,393,300
2010 or Later	0	0	0	0	5	5,124	11	\$534,700
Total	10	4	8	22	109	118,348	250	\$9,229,030

All Manufactured Housing by Year Built: Enrollment Ratios and Average Home Profile												
Year Built	Enrollment Averages Per Unit				Enrollment Averages Per 1000 Sq. Ft.				Average Valuation		Average Living Area Per Unit	Average Bedrooms Per Unit
	K to 6	7 to 8	9 to 12	K to 12	K to 6	7 to 8	9 to 12	K to 12	Per Unit	Per Sq. Ft.		
Prior to 1970	0.1250	0.1250	0.1250	0.3750	0.1561	0.1561	0.1561	0.4683	\$64,213	\$80	801	1.9
1970 to 1979	0.0286	0.0286	0.0857	0.1429	0.0300	0.0300	0.0901	0.1502	\$66,683	\$70	951	2.2
1980 to 1989	0.1389	0.0556	0.0556	0.2500	0.1251	0.0501	0.0501	0.2252	\$87,918	\$79	1,110	2.3
1990 to 1999	0.1538	0.0000	0.1538	0.3077	0.1161	0.0000	0.1161	0.2322	\$99,107	\$75	1,325	2.6
2000 to 2009	0.0833	0.0000	0.0000	0.0833	0.0612	0.0000	0.0000	0.0612	\$116,108	\$85	1,361	2.7
2010 or Later	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	\$106,940	\$104	1,025	2.2
Total	0.0917	0.0367	0.0734	0.2018	0.0845	0.0338	0.0676	0.1859	\$84,670	\$78	1,086	2.3