MUKILTEO SCHOOL DISTRICT NO. 6

CAPITAL FACILITIES PLAN
2016 – 2021

Prepared: June 1, 2016
Adopted: August 22, 2016
MUKILTEO SCHOOL DISTRICT NO. 6

CAPITAL FACILITIES PLAN
2016 – 2021

BOARD OF DIRECTORS

Michael Simmons
   Judy Schwab
Kyle Kennedy
   Geoff Thorp
John Gahagan

SUPERINTENDENT

Marci L. Larsen, Ed.D.

# TABLE OF CONTENTS

## I. Introduction
- Purpose of the Capital Facilities Plan .................................................. 1
- Overview of the Mukilteo School District ................................................. 2

## II. District Educational Program Standards .............................................. 4
- District-Wide Educational Program Standard ........................................... 4
- Educational Program Standards for Elementary Schools ......................... 5
- Educational Program Standards for Middle and High Schools .................. 5
- Minimum Level of Service .......................................................................... 5

## III. Capital Facilities Inventory ................................................................. 6
- Schools ....................................................................................................... 6
- Relocatable Classrooms (Portables) ......................................................... 6
- Schools Closed to Out of District Transfers ............................................. 9
- Support Facilities ..................................................................................... 9
- Land Inventory ....................................................................................... 9

## IV. Student Enrollment Projections .......................................................... 10
- Projected Student Enrollment 2016-2021 ................................................... 10
- Enrollment Projections to 2021 ................................................................. 12

## V. Capital Facilities Needs ......................................................................... 13

## VI. Capital Facilities Financing Plan ......................................................... 15
- Planned Improvements ........................................................................... 15
- Financing for Planned Improvements ...................................................... 15
  - General Obligation Bonds .................................................................... 15
  - Capital Projects Levy ........................................................................... 15
  - School Construction Assistance ........................................................... 15
  - K – 3 Class size Reduction Grants ....................................................... 16
  - Land Sales ........................................................................................... 16
  - Impact Fees ........................................................................................ 16

## VII. School Impact Fees ........................................................................... 18
- School Impact Fees ................................................................................. 18
- Methodology and Variables Used to Calculate School Impact Fees .......... 18
  - Site Acquisition Cost Element ............................................................... 18
  - School Construction Cost Variables ..................................................... 19
  - Relocatable Facilities Cost Element ....................................................... 19
  - School Construction Assistance Credit Variables ............................... 20
  - Tax Credit Variables .......................................................................... 20
- Proposed Mukilteo School District Impact Fee Schedule ....................... 20
TABLES AND FIGURES

Figure 1 – District Map ........................................................................................................3
Table 1 – Elementary School Inventory ............................................................................. 7
Table 2 – Middle School Inventory .................................................................................... 7
Table 3 – High School Inventory ....................................................................................... 7
Table 4 – Relocatable Classroom (Portable) Inventory ....................................................... 8
Table 5 – Support Facility Inventory .................................................................................. 9
Table 6 – Other Facility Inventory ..................................................................................... 9
Table 7 – Alternative FTE Projections (2016 – 2021) ......................................................... 12
Table 8 – New Unhoused Students in 2021 ....................................................................... 13
Table 9 – Projected Student FTE Capacity (2016 – 2021) ................................................. 14
Table 10 – Six-Year Financing Plan .................................................................................. 17
Table 11 – Student Generation Rates .............................................................................. 19
Table 12 – School Impact Fees .......................................................................................... 20

APPENDICES

Appendix A  Definitions
Appendix B  Population and Enrollment Data
Appendix C  Student Generation Factor Review
Appendix D  School Impact Fee Calculation
Appendix E  Impact Fee Report
I. INTRODUCTION

Purpose of the Capital Facilities Plan

The Washington State Growth Management Act (the “GMA”) outlines 13 broad goals including the adequate provision of necessary public facilities and services. Schools are among these necessary facilities and services. Public school districts have adopted capital facilities plans to satisfy the requirements of RCW 36.70A.070 and to identify additional school facilities necessary to meet the educational needs of the growing student populations anticipated in their districts.

The Mukilteo School District (the “District”) has prepared this Capital Facilities Plan (the “CFP”) to provide Snohomish County (the “County”), the City of Mukilteo, and the City of Everett with a description of facilities needed to accommodate projected student growth. The CFP includes a detailed schedule and financing program for accommodating projected student enrollment at acceptable service levels over the next six years (2016 – 2021).

The District prepared its original CFP in 1994 based on the criteria set forth in the GMA. When the County adopted its GMA Comprehensive Plan in 1995, it addressed future school capital facilities plans in Appendix F of the General Policy Plan. Appendix F established the criteria for future updates of the District’s CFP.

In accordance with the Growth Management Act and the Snohomish County School Impact Fee Ordinance, this CFP contains the following required elements:

- Future enrollment forecasts for each grade span (elementary, middle and high schools).
- An inventory of existing capital facilities owned by the District, showing the locations and capacities of the facilities.
- A forecast of the future needs for capital facilities and school sites. The proposed capacities of expanded or new capital facilities.
- A six-year plan for financing capital facilities within projected funding capacities, which identifies sources of public money for such purposes. The financing plan separates projects and portions of projects that add capacity from those which do not, since the latter are generally not appropriate for impact fee funding.
- A calculation of impact fees to be assessed and support data substantiating said fees.

In developing this CFP, the District followed the following guidelines set forth in Appendix F of the General Policy Plan:

- Information must be obtained from recognized sources, such as the U.S. Census or the Puget Sound Regional Council. School districts may generate their own data if it is derived through statistically reliable methodologies. Information must be consistent with Office of Financial Management (OFM) population forecasts. Student generation rates must be independently calculated by each
The CFP must comply with Chapter 36.70A RCW (the Growth Management Act).

The methodology used to calculate impact fees must comply with Chapter 82.02 RCW. The CFP must identify alternative funding sources in the event that impact fees are not available due to action by the state, county or cities within the District.

When the County adopted its School Impact Fee Ordinance in November 1997, it established the specific criteria for the adoption of a CFP and the assessment of impact fees in the County. Section 3 of the Ordinance defines the requirements for the biennial CFP updates. Table 1 of the Ordinance outlines the formulae for determination of impact fees.

**Overview of the Mukilteo School District**

Twenty-six square miles in area, the District encompasses the City of Mukilteo, portions of the City of Everett, and portions of unincorporated Snohomish County. The Mukilteo School District is bordered by the Everett School District to the north and the east and the Edmonds School District to the south.

The District serves a student population headcount of 15,099 (October 2015) with Twelve elementary schools (grades K-5), four middle schools (grades 6-8), two comprehensive high schools (grades 9-12), and one alternative high school (grades 9-12). For the purposes of facility planning, this CFP considers grades K-5 as elementary, grades 6-8 as middle school, and grades 9-12 as high school. For purposes of this CFP, enrollment in the Sno-Isle Skills Center is not included.

The most significant issues facing the District in terms of providing classroom capacity to accommodate existing and projected demands are:

- Facility shortfalls currently exist at elementary and high schools. Middle schools show deficiencies beginning in school year 2018.

- Uneven growth rates exist between geographic sectors within the District. Such uneven growth patterns results in some schools reaching maximum capacity sooner than others and this will increase the difficulty of maintaining stable school boundaries. The District will need to continue to transfer students from high population centers to schools with capacity until new facilities are built to absorb growth.

These issues are addressed in greater detail in this CFP.
Figure 1: District Map

- Elementary School
- Middle School
- High School
II. DISTRICT EDUCATIONAL PROGRAM STANDARDS

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 that typically drive facility space needs include grade configuration, optimum facility size, class size, educational program offerings, classroom utilization and scheduling requirements, and use of relocatable classrooms (portables).

In addition to student population, other factors such as collective bargaining agreements, government mandates and community expectations also affect classroom space requirements. Traditional educational programs are often supplemented by programs such as special education, bilingual education, preschool and daycare programs, computer labs, and music programs. These programs can have a significant impact on the available student capacity of school facilities.

**District-Wide Educational Program Standards**

<table>
<thead>
<tr>
<th>Special Programs Offered by the District</th>
<th>Special Programs Offered by the District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advanced Placement (high school)</td>
<td>Library/Media Centers</td>
</tr>
<tr>
<td>Special Education (resource or specialized)</td>
<td>Speech Language Pathologists</td>
</tr>
<tr>
<td>Special Education (early childhood education)</td>
<td>Office/Therapy Room</td>
</tr>
<tr>
<td>Summer School</td>
<td>Performing Arts</td>
</tr>
<tr>
<td>Gifted &amp; Talented Program including Summit (grades 3-8)</td>
<td>Health &amp; Fitness</td>
</tr>
<tr>
<td>English as a Second Language (ESL)</td>
<td>Science Labs (earth, life, physical)</td>
</tr>
<tr>
<td>Elementary ELL Sheltering classes</td>
<td>OT/PT</td>
</tr>
<tr>
<td>World Languages</td>
<td>Career Centers (High School)</td>
</tr>
<tr>
<td>Community-Based Transition Program</td>
<td>Student Stores (High School)</td>
</tr>
<tr>
<td>ECEAP</td>
<td>Learning Assistance Programs</td>
</tr>
<tr>
<td>Music Programs</td>
<td>Mukilteo Behavioral Support Center</td>
</tr>
<tr>
<td>Computer &amp; Technology Labs</td>
<td>Career and Technical Labs</td>
</tr>
<tr>
<td></td>
<td>Full Day Kindergarten</td>
</tr>
</tbody>
</table>

District educational program standards may change in the future as a result of various external or internal changes. External changes may include mandates and needs for special programs, or use of technology. Internal changes may include modifications to the program year, class sizes, and grade span configurations. Changes in physical aspects of the school facilities could also affect educational program standards. The school capacity inventory will be reviewed periodically and adjusted for any changes to the educational program standards. These changes will also be reflected in future updates of this CFP.
The District educational program standards that directly affect school capacity are outlined below for the elementary, middle and high school grade levels.

**Educational Program Planning Standards for Elementary Schools**

- Planning class size for Kindergarten is 23 students per classroom.
- Class size for Kindergarten cannot exceed 29 students.
- Planning class size for grades 1-5 is 23 students per classroom.
- Class size for grades 1-5 cannot exceed 30 students.
- Special Education for some students is provided in a self-contained classroom.
- Music and physical education instruction will be provided in a separate classroom.
- Schools have a room dedicated as a computer lab.
- All schools have at least two rooms dedicated as Resource and ELL. Title I schools have an additional dedicated room. More space may be designated in high enrollment schools.

**Educational Program Standards for Middle and High Schools**

- Planning class size for middle school grades is 25 students per teacher.
- Class size for middle school grades 6-8 cannot exceed 30 students.
- Planning class size for high school grades is 27 students per teacher.
- Class size for high school grades 9-12 cannot exceed 33 students.
- The ACES program limits capacity to 200 students.
- It is not possible to achieve 100% utilization of all regular teaching stations throughout the day. Therefore, classroom capacity is adjusted using a utilization factor of 85.
- Identified students will also be provided other programs in classrooms designated as computer labs, resource rooms and other program specific classrooms (i.e., music, drama, art, family and consumer science, special education, career and technical education and English language learner).

**Minimum Level of Service**

Planning class sizes are used to determine school capacities, they are not a measure of the District’s minimum level of service. The minimum level of service is defined as the maximum level of enrollment the District can accommodate at any given time. At current program offerings and within existing permanent and portable facilities, the District’s minimum level of service is:

<table>
<thead>
<tr>
<th>Grade Level</th>
<th>Students/Classroom</th>
<th>Minimum Level of Service in HC</th>
<th>2014 Level of Service in HC</th>
<th>2015 Level of Service in HC</th>
</tr>
</thead>
<tbody>
<tr>
<td>K-5</td>
<td>30</td>
<td>9,300</td>
<td>7,106</td>
<td>7,141</td>
</tr>
<tr>
<td>6-8</td>
<td>33</td>
<td>5,313</td>
<td>3,384</td>
<td>3,524</td>
</tr>
<tr>
<td>9-12</td>
<td>33</td>
<td>5,876</td>
<td>4,397</td>
<td>4,434</td>
</tr>
</tbody>
</table>
III. CAPITAL FACILITIES INVENTORY

Under the GMA, public entities are required to inventory capital facilities used to serve existing development. The purpose of the facilities inventory is to establish a baseline for determining what facilities will be required to accommodate future demand (student enrollment) at acceptable levels of service. This section provides an inventory of capital facilities owned and operated by the District including schools, relocatable classrooms (portables), undeveloped land and support facilities. School facility capacity was inventoried based on the space required to accommodate the District’s adopted educational program standards. See Section 2. A map showing locations of District facilities is provided as Figure 1 on page 3.

Schools

The District maintains twelve elementary schools, four middle schools, two comprehensive high schools, an alternative high school, and the Sno-Isle Skills Center. Elementary schools accommodate grades K-5, middle schools serve grades 6-8, high schools provide for grades 9-12, and the Sno-Isle Skills Center serves grades 10-12. A Kindergarten Center will be added to the District inventory in 2017.

School capacity was determined based on the number of classrooms within each building and the space requirements of the District’s currently adopted educational program. It is this capacity calculation that is used to establish the District’s baseline capacity, and to determine future capacity needs based on projected student enrollment. The school capacity inventory is summarized in Tables 1, 2 and 3.

The Sno-Isle Skills Center is not considered for the purposes of measuring capacity or projecting enrollment for the purposes of capital facilities planning within the District. Relocatable classrooms (portables), with the exception of ACES Alternative School, are not viewed by the District as a solution for housing students on a permanent basis. Therefore, these facilities were not included in the school capacity calculations provided in Tables 1, 2 and 3.

Relocatable Classrooms (Portables)

Relocatable classrooms (portables) are used as interim classroom space to house students until funding can be secured to construct permanent classrooms. The District currently uses 94 relocatable classrooms at various school sites throughout the District to provide additional interim capacity. A typical relocatable classroom can provide capacity for a full-size class of students at the elementary level and are calculated at 85% occupancy at the middle and high schools. Current use of relocatable classrooms throughout the District is summarized in Table 4.

1Undersized classrooms and classrooms used for support activities do not increase capacity. Special education class rooms are counted at 12 students for elementary schools and 16 students for middle and high schools.
Table 1 - Elementary School Permanent Classroom Inventory

<table>
<thead>
<tr>
<th>Elementary School</th>
<th>Site Size (Acres)</th>
<th>Building Area (Square Feet)</th>
<th>Classrooms</th>
<th>Permanent Capacity</th>
<th>Year Built or Remodeled</th>
</tr>
</thead>
<tbody>
<tr>
<td>Challenger</td>
<td>10</td>
<td>50,022</td>
<td>28</td>
<td>462</td>
<td>1987</td>
</tr>
<tr>
<td>Columbia</td>
<td>9.6</td>
<td>65,318</td>
<td>35</td>
<td>603</td>
<td>1989</td>
</tr>
<tr>
<td>Discovery</td>
<td>9.3</td>
<td>42,708</td>
<td>33</td>
<td>414</td>
<td>1988</td>
</tr>
<tr>
<td>Endeavour</td>
<td>9.4</td>
<td>55,939</td>
<td>20</td>
<td>369</td>
<td>1994</td>
</tr>
<tr>
<td>Fairmount</td>
<td>15</td>
<td>67,293</td>
<td>27</td>
<td>519</td>
<td>1999</td>
</tr>
<tr>
<td>Horizon</td>
<td>19</td>
<td>56,262</td>
<td>29</td>
<td>575</td>
<td>1990</td>
</tr>
<tr>
<td>Lake Stickney*</td>
<td>9.8</td>
<td>74,167</td>
<td>31</td>
<td>621</td>
<td>2016</td>
</tr>
<tr>
<td>Mukilteo</td>
<td>9.8</td>
<td>41,706</td>
<td>20</td>
<td>414</td>
<td>1981</td>
</tr>
<tr>
<td>Odyssey</td>
<td>10.9</td>
<td>60,631</td>
<td>26</td>
<td>552</td>
<td>2003</td>
</tr>
<tr>
<td>Olivia Park</td>
<td>9.5</td>
<td>49,881</td>
<td>27</td>
<td>529</td>
<td>1992</td>
</tr>
<tr>
<td>Picnic Point</td>
<td>10</td>
<td>40,996</td>
<td>20</td>
<td>414</td>
<td>1981</td>
</tr>
<tr>
<td>Serene Lake</td>
<td>10</td>
<td>49,230</td>
<td>20</td>
<td>358</td>
<td>1994</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>654,153</strong></td>
<td><strong>306</strong></td>
<td><strong>5830</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Under Construction

Table 2 - Middle School Permanent Classroom Inventory

<table>
<thead>
<tr>
<th>Middle School</th>
<th>Site Size (Acres)</th>
<th>Building Area (Square Feet)</th>
<th>Classrooms</th>
<th>Permanent Capacity</th>
<th>Year Built or Remodeled</th>
</tr>
</thead>
<tbody>
<tr>
<td>Explorer</td>
<td>29.5</td>
<td>136,205</td>
<td>50</td>
<td>995</td>
<td>2003</td>
</tr>
<tr>
<td>Harbour Pointe</td>
<td>17.8</td>
<td>110,400</td>
<td>48</td>
<td>901</td>
<td>1993</td>
</tr>
<tr>
<td>Olympic View</td>
<td>25.2</td>
<td>105,296</td>
<td>48</td>
<td>947</td>
<td>1994</td>
</tr>
<tr>
<td>Voyager</td>
<td>16</td>
<td>106,954</td>
<td>46</td>
<td>868</td>
<td>1993</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>458,855</strong></td>
<td><strong>192</strong></td>
<td><strong>3,711</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 3 - High School Permanent Classroom Inventory

<table>
<thead>
<tr>
<th>High School</th>
<th>Site Size (Acres)</th>
<th>Building Area (Square Feet)</th>
<th>Classrooms</th>
<th>Permanent Capacity</th>
<th>Year Built or Remodeled</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACES Alternative*</td>
<td>5.8</td>
<td>27,001</td>
<td>14</td>
<td>200</td>
<td>1997</td>
</tr>
<tr>
<td>Kamiak</td>
<td>60.7</td>
<td>256,129</td>
<td>80</td>
<td>1,679</td>
<td>2002</td>
</tr>
<tr>
<td>Mariner</td>
<td>37.1</td>
<td>276,668</td>
<td>90</td>
<td>1,958</td>
<td>2003</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>559,798</strong></td>
<td><strong>184</strong></td>
<td><strong>3,837</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Includes square footage for 9 relocatable classrooms considered permanent at this site. Note: Numbers may not total due to rounding.

Note: The permanent capacity is not calculated from total classrooms because total classrooms include rooms used for other services listed in the Educational Program Standards on Page 5 in addition to regular classrooms.
Table 4 - Relocatable Classroom (Portable) Inventory*

<table>
<thead>
<tr>
<th>School Name</th>
<th>Relocatables</th>
<th>Interim Capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Elementary School</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Challenger</td>
<td>11</td>
<td>253</td>
</tr>
<tr>
<td>Columbia</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Discovery</td>
<td>10</td>
<td>230</td>
</tr>
<tr>
<td>Endeavour</td>
<td>6</td>
<td>138</td>
</tr>
<tr>
<td>Fairmount</td>
<td>4</td>
<td>69</td>
</tr>
<tr>
<td>Horizon</td>
<td>5</td>
<td>115</td>
</tr>
<tr>
<td>Lake Stickney</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Mukilteo</td>
<td>10</td>
<td>208</td>
</tr>
<tr>
<td>Odyssey</td>
<td>4</td>
<td>81</td>
</tr>
<tr>
<td>Olivia Park</td>
<td>3</td>
<td>69</td>
</tr>
<tr>
<td>Picnic Point</td>
<td>6</td>
<td>115</td>
</tr>
<tr>
<td>Serene Lake</td>
<td>4</td>
<td>92</td>
</tr>
<tr>
<td><strong>Elem. Subtotal</strong></td>
<td>63</td>
<td>1370</td>
</tr>
<tr>
<td></td>
<td></td>
<td>56385 square feet</td>
</tr>
<tr>
<td><strong>Middle School</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Explorer</td>
<td>2</td>
<td>43</td>
</tr>
<tr>
<td>Harbour Pointe</td>
<td>1</td>
<td>21</td>
</tr>
<tr>
<td>Olympic View</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Voyager</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>MS Subtotal</strong></td>
<td>3</td>
<td>64</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2685 square feet</td>
</tr>
<tr>
<td><strong>High School</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACES Alternative</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Kamiak</td>
<td>16</td>
<td>316</td>
</tr>
<tr>
<td>Mariner</td>
<td>12</td>
<td>275</td>
</tr>
<tr>
<td><strong>HS Subtotal</strong></td>
<td>28</td>
<td>591</td>
</tr>
<tr>
<td></td>
<td></td>
<td>25060 square feet</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>94</td>
<td>2025</td>
</tr>
<tr>
<td></td>
<td></td>
<td>84,130 square feet</td>
</tr>
</tbody>
</table>

*The District’s portable classrooms are in good condition and with ongoing maintenance have an indeterminate remaining useful life. Portables are calculated at 895 square feet per classroom.*
Schools Closed to Out of District Transfers

Schools continue to add capacity when portable classrooms are added and/or computer labs and other flexible spaces are converted to classroom spaces. However, this practice is not ideal or encouraged because the core facilities of the building do not support the additional enrollment. Therefore, the District calculates capacity for out of district transfers at the lesser of:

- The sum of permanent capacity and portable capacity, or
- 700 students for elementary schools, 825 students for middle schools, and 1900 students for high schools.

Support Facilities

In addition to schools, the District owns and operates additional facilities that provide operational support functions to the schools. An inventory of these facilities is provided in Table 5 and Table 6.

<table>
<thead>
<tr>
<th>Facility</th>
<th>Address</th>
<th>Building Area (Square Feet)</th>
<th>Site Size (Acres)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>9401 Sharon Drive, Everett</td>
<td>26,608</td>
<td>9.15</td>
</tr>
<tr>
<td>Grounds/Maintenance</td>
<td>525 W. Casino Road, Everett</td>
<td>22,800</td>
<td>4</td>
</tr>
<tr>
<td>Service Center</td>
<td>8925 Airport Road, Everett</td>
<td>37,677</td>
<td>10</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Facility</th>
<th>Address</th>
<th>Building Area (Square Feet)</th>
<th>Site Size (Acres)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sno-Isle Skills Center</td>
<td>9001 Airport Road, Everett</td>
<td>72,024</td>
<td>15</td>
</tr>
</tbody>
</table>

Land Inventory

The District owns one undeveloped site:

- a one-acre site in Mukilteo Heights which is restricted for development by covenants and site size.

The District does not own any sites that are developed for uses other than schools and/or which are leased to other parties.
IV. STUDENT ENROLLMENT PROJECTIONS

Projected Student Enrollment 2016-2021

Enrollment projections are generally most accurate for the initial years of the forecast period. Beyond the 5-6 year range, projected assumptions about economic or demographic trends may prove false, resulting in an enrollment trend that is quite different from the projection. For this reason, it is important to monitor birth rates, new housing construction, and population growth on an annual basis as part of facilities management. In the event that enrollment growth slows, plans for new facilities can be delayed. It is much more difficult, however, to initiate new projects or speed up projects when enrollment growth exceeds projections. For this reason, it is sometimes useful to project slightly more growth than might be expected so as to be better prepared for future events.

The Growth Management Act (GMA) requires that planning for public facilities be consistent with the 20-year population projections developed by the Office of Finance and Management (OFM) for the State of Washington.

The District has contracted with a consultant to develop a methodology for projections. The consultant has a twenty-six year history of working with local school districts in doing projections, including seven years as the demographer for the Seattle Public Schools and nineteen years as an independent consultant providing long-range projections for a wide range of school districts including, Bellevue, Bethel, Bremerton, Edmonds, Everett, Federal Way, Highline, Monroe, Northshore, Olympia, Puyallup, Seattle, Tacoma, Tukwila, South Kitsap, and, of course, Mukilteo. The methodology employed by the consultant is a variation of the cohort survival method. Cohort survival compares enrollment at a particular grade in a specific year, to the enrollment at the previous grade from the prior year. For example, enrollment at the first grade is compared to the previous year’s kindergarten enrollment. The ratio of these two numbers (first grade enrollment divided by kindergarten enrollment) creates a “cohort survival ratio” providing a summary measure of the in-and-out migration that has occurred over the course of a year. This ratio can be calculated for each grade level. Once these ratios have been established over a period of years they can be averaged and/or weighted to predict the enrollment at each grade.

Cohort survival works well for every grade but kindergarten where there is no previous grade to use for comparison. At the kindergarten level enrollment is compared to the county birth cohort from five years prior to estimate a birth-to-k ratio. This ratio, averaged over several years, provides a method for predicting what proportion of the birth cohort will enroll at the kindergarten level. The District’s percentage of this cohort has varied considerably over the past seven years from a high of 12.4% to a low of 11.3%. Future forecasts assume that the District will enroll over 12% of the County birth cohort primarily due to the addition of full day kindergarten at all elementary schools.

Cohort survival is a purely mathematical method, which assumes that future enrollment patterns will be similar to past enrollment patterns. It makes no assumptions about what is causing enrollment gains or losses and can be easily applied to any enrollment history. For this reason, cohort survival is a useful tool that anyone can use for projecting school enrollments.

Despite these advantages, cohort survival can produce large forecast errors because it does not consider possible changes in demographic trends. New housing, in particular, can produce
enrollment gains that might not otherwise be predicted from past trends. Or, alternatively, a district may lose market share to private or other public schools. It is also possible that a slowdown in population and housing growth will dampen enrollment gains. Changes in the housing market between 2007 and 2011 and the accompanying recession, for example, caused many Districts to see a decline in their enrollment during this time period.

For the District forecast the cohort survival method is combined with information about market share gains and losses from private schools, information about population growth due to new housing construction, and information about regional trends. The population/housing growth factor reflects projected changes in the housing market and/or in the assumptions about overall population growth within the district’s boundary area. The enrollment derived from the cohort model is adjusted upward or downward to account for expected shifts in the market for new homes, to account for changes in the growth of regional school age populations, and to account for projected changes in the District population.

Based on this projection methodology headcount enrollment is expected to increase to 16,341 by 2021. FTE enrollment is projected to increase to 16,170. The FTE projection and all other projections in Table 7 assume that full day kindergarten will be fully implemented in all elementary schools from 2017 forward. Recognizing the uncertainty of the assumptions regarding growth, a higher growth model was also produced which predicts a headcount enrollment of 17,207 and an FTE enrollment of 17,026 by 2021.

A projection based on OFM population projections for Snohomish County was also produced. The District’s October 2015 FTE enrollment (without the Skills Center) is 14,413. This is 1.9% of the estimated Snohomish County 2015 population of 757,600. Assuming that this percentage remains constant, and that the future population of the county aligns with the medium growth projection from the State produced for growth management, the District’s FTE enrollment would grow to 16,112 FTE by 2021 (assuming implementation of full day kindergarten District wide from 2017 forward). An additional projection, using Snohomish County provided population data specific to the Mukilteo School District, results in a slightly lower projection of 15,770 FTE by October of 2021.

A comparison of the FTE projections derived from the different methodologies is provided in Table 7. The table also includes a straight cohort survival model based on the trends of the past 6 years. This forecast is very similar to the one produced by OSPI for facilities planning. The only difference is that the Kindergarten enrollment is based on the birth-to-k ratio methodology mentioned earlier. This forecast shows a result that is close to the District population based forecast.

Due to the uncertainty of the assumptions regarding growth and the length of time it takes to initiate projects to deal with unanticipated growth, this plan uses “Projection #5 – District High” to determine facility needs during the time frame of the plan. (See Appendix B)
Table 7 - Alternative FTE Projections (2016 – 2021)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Based on County Pop.</td>
<td>14,413</td>
<td>14,600</td>
<td>15,355</td>
<td>15,559</td>
<td>15,761</td>
<td>15,908</td>
<td>16,112</td>
<td>1,699</td>
<td>11.79%</td>
</tr>
<tr>
<td>2 Based on District Pop.</td>
<td>14,413</td>
<td>14,729</td>
<td>15,383</td>
<td>15,483</td>
<td>15,579</td>
<td>15,677</td>
<td>15,770</td>
<td>1,357</td>
<td>9.41%</td>
</tr>
<tr>
<td>3 Cohort Survival 6yr</td>
<td>14,413</td>
<td>14,524</td>
<td>15,172</td>
<td>15,325</td>
<td>15,505</td>
<td>15,651</td>
<td>15,796</td>
<td>1,383</td>
<td>9.59%</td>
</tr>
<tr>
<td>4 District Medium</td>
<td>14,413</td>
<td>14,569</td>
<td>15,284</td>
<td>15,503</td>
<td>15,746</td>
<td>15,957</td>
<td>16,170</td>
<td>1,757</td>
<td>12.19%</td>
</tr>
<tr>
<td>5 District High</td>
<td>14,413</td>
<td>14,729</td>
<td>15,605</td>
<td>15,969</td>
<td>16,351</td>
<td>16,692</td>
<td>17,026</td>
<td>2,613</td>
<td>18.13%</td>
</tr>
</tbody>
</table>

1. Assumes enrollment is a constant percent of the county population
2. Assumes enrollment is a constant percent of the District population
3. Cohort Survival Forecast
4. Based on projected births, cohort averages and projected population/housing growth
5. Based on projected births, cohort averages and projected population/housing growth; higher growth

*Note: All of the forecasts assume Full Day Kindergarten from 2017 forward*
V. CAPITAL FACILITIES NEEDS

Projected available student capacity was derived by subtracting projected FTE student enrollment from existing school capacity (excluding relocatable classrooms) for each of the six years in the forecast period (2016-2021). Capacity needs are expressed in terms of “unhoused students.” The method used to define future capacity needs assumes no new construction. For this reason projects under construction are included but planned construction projects are not included at this point. This factor is added later as indicated in Tables 9 & 10. By the end of the six-year forecast period (2021), additional classroom capacity will be needed as follows:

<table>
<thead>
<tr>
<th>Grade Span</th>
<th>New Un-housed Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary (K-5)</td>
<td>356</td>
</tr>
<tr>
<td>Middle School (6-8)</td>
<td>358</td>
</tr>
<tr>
<td>High School (9-12)</td>
<td>875</td>
</tr>
<tr>
<td>Total (K-12)</td>
<td>1,289</td>
</tr>
</tbody>
</table>

Projected future capacity needs are depicted in Table 9. They are derived by applying the projected number of students to the projected capacity. Planned improvements by the District through 2021 are included. It is not the District’s policy to include relocatable classrooms when determining future capital facility needs; therefore interim capacity provided by relocatable classrooms is not included. (Information on relocatable classrooms and interim capacity can be found in Table 4. Information on planned construction projects can be found in Section VI.)

Current enrollment at each grade level is identified in Table 9. The District is currently over capacity at the elementary level by 1420 students, there is no deficiency at the middle school level, and has 428 unhoused students at the high school level. Future capacity deficiency calculations are net of these figures to ensure that only unhoused students from growth are considered in determining if the District qualifies for the collection of impact fees. In 2017, the state will fund full day kindergarten for all students. Even though existing unhoused students cannot be counted in determining impact fees, they still create capacity challenges for the District. The District’s enrollment projections, in Table 9, have been applied to the existing capacity and the District will be over capacity at the elementary level by 356 students even with the opening of the two projects currently underway, at the middle school level by 358 students (after adding 150 seats at Olympic View) and at the high school level by 875 students if no capacity improvements are made by the year 2021.

The District expects that .431 students will be generated from each new single family home in the District and that .259 students will be generated from each new multi-family 2+ unit, duplex or townhome. These numbers are based upon the District’s student generation rates (Table 11).

The District’s six-year capital improvement plan to address these deficiencies is found in Table 10.
Table 9 - Projected Student FTE Capacity (2015 - 2021)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Elementary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Existing Capacity- Permanent</td>
<td>5209</td>
<td>5209</td>
<td>5424</td>
<td>6000</td>
<td>6000</td>
<td>6000</td>
<td>6000</td>
<td>6000</td>
</tr>
<tr>
<td>Added Capacity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Capacity</td>
<td>5209</td>
<td>5830</td>
<td>6000</td>
<td>6000</td>
<td>6000</td>
<td>6000</td>
<td>6000</td>
<td>6000</td>
</tr>
<tr>
<td>Enrollment*</td>
<td>6629</td>
<td>6787</td>
<td>7443**</td>
<td>7502</td>
<td>7556</td>
<td>7629</td>
<td>7776</td>
<td>8261</td>
</tr>
<tr>
<td>Surplus (Deficiency)</td>
<td>-1420</td>
<td>-957</td>
<td>-1443</td>
<td>-1502</td>
<td>-1556</td>
<td>-1629</td>
<td>-1776</td>
<td>-2261</td>
</tr>
<tr>
<td>Less 2015 Existing Deficiency***</td>
<td>1420</td>
<td>1420</td>
<td>1420</td>
<td>1420</td>
<td>1420</td>
<td>1420</td>
<td>1420</td>
<td>1420</td>
</tr>
<tr>
<td>New Development Deficiency</td>
<td>0</td>
<td>-463</td>
<td>-23</td>
<td>82</td>
<td>136</td>
<td>209</td>
<td>356</td>
<td>841</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Middle School</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Existing Capacity</td>
<td>3561</td>
<td>3561</td>
<td>3711</td>
<td>3711</td>
<td>3711</td>
<td>3711</td>
<td>3711</td>
<td>3711</td>
</tr>
<tr>
<td>Added Capacity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Capacity</td>
<td>3561</td>
<td>3711</td>
<td>3711</td>
<td>3711</td>
<td>3711</td>
<td>3711</td>
<td>3711</td>
<td>3711</td>
</tr>
<tr>
<td>Enrollment*</td>
<td>3519</td>
<td>3576</td>
<td>3707</td>
<td>3845</td>
<td>4045</td>
<td>4145</td>
<td>4111</td>
<td>4306</td>
</tr>
<tr>
<td>Surplus (Deficiency)</td>
<td>42</td>
<td>135</td>
<td>4</td>
<td>-134</td>
<td>-334</td>
<td>-434</td>
<td>-400</td>
<td>-595</td>
</tr>
<tr>
<td>Less 2015 Existing Deficiency***</td>
<td>42</td>
<td>42</td>
<td>42</td>
<td>42</td>
<td>42</td>
<td>42</td>
<td>42</td>
<td>42</td>
</tr>
<tr>
<td>New Development Deficiency</td>
<td>0</td>
<td>-177</td>
<td>-46</td>
<td>92</td>
<td>292</td>
<td>392</td>
<td>358</td>
<td>553</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>High School</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Existing Capacity</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
</tr>
<tr>
<td>Added Capacity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Capacity</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
<td>3837</td>
</tr>
<tr>
<td>Enrollment*</td>
<td>4265</td>
<td>4367</td>
<td>4457</td>
<td>4624</td>
<td>4752</td>
<td>4920</td>
<td>5140</td>
<td>5559</td>
</tr>
<tr>
<td>Surplus (Deficiency)</td>
<td>-428</td>
<td>-530</td>
<td>-620</td>
<td>-787</td>
<td>-915</td>
<td>-1083</td>
<td>-1303</td>
<td>-1722</td>
</tr>
<tr>
<td>Less 2013 Existing Deficiency***</td>
<td>428</td>
<td>428</td>
<td>428</td>
<td>428</td>
<td>428</td>
<td>428</td>
<td>428</td>
<td>428</td>
</tr>
<tr>
<td>New Development Deficiency</td>
<td>0</td>
<td>102</td>
<td>192</td>
<td>359</td>
<td>487</td>
<td>655</td>
<td>875</td>
<td>1294</td>
</tr>
</tbody>
</table>

* Actual FTE Enrollment for the 15/16 School Year as of October 2015.
** Adjustment for Full Day Kindergarten to be funded in 2017.
*** The number of existing un-housed students at the inception of this plan. Existing un-housed students are accommodated in portables.

Note: Calculations are based upon Kendrick’s “High” FTE enrollment projections January 2016, except for the 2035 projection which uses District “Medium” FTE enrollment due to the high level of speculation around these numbers.
VI. CAPITAL FACILITIES FINANCING PLAN

Planned Improvements

In the event that planned construction projects do not fully address space needs for student growth and a reduction in interim student housing, the Board could consider various courses of action, including, but not limited to:

- alternative scheduling options;
- changes in the instructional model;
- grade configuration change;
- purchasing portable classrooms;
- busing;
- increased class sizes; or
- a modified school calendar.

The six year financing plan adds two elementary facilities to reduce the number of unhoused students in grades 1 through 5, but the District will continue to need portable classrooms to alleviate past deficiencies. The plan also provides for 7 new permanent classrooms to house middle school students, but does not provide new construction for the upcoming deficiencies at high schools. Growth will be accommodated through the addition of portables or implementing one of the space management methods listed above.

Funding for planned improvements is typically secured from a number of sources including voter approved bonds, state match funds and impact fees. Each of these funding sources is discussed in greater detail below.

Financing for Planned Improvements

**General Obligation Bonds**

Bonds are typically used to fund construction of new schools and other capital improvement projects. A 60% voter approval is required to approve the issuance of bonds. Bonds are then retired through collection of property taxes.

**Capital Projects Levy**

The District has passed a six-year capital projects levy that runs through 2022. Capital project levy dollars will be dedicated to additional modernization and major maintenance of buildings and grounds.

**State School Construction Assistance**

State School Construction Assistance Funds come from the Common School Construction Fund. Bonds are sold on behalf of the fund, and then retired from revenues accruing predominantly from the sale of renewable resources (i.e., timber) from State school lands set aside by the Enabling Act of 1889. If these sources are insufficient to meet needs, the Legislature can appropriate funds or OSPI can establish a moratorium on certain projects. School districts may
qualify for State School Construction Assistance Funds for specific capital projects based on a prioritization system. The District is currently eligible for State Construction Assistance Funds for capital projects at the high school level and for some modernization/new in lieu at the elementary level. State match does not cover all of the costs of construction and each district has a different matching ratio based upon the state’s formula.

**K – 3 Class Size Reduction Grants**
The 2015 Washington State Legislature provided limited funding for the construction of elementary classrooms to assist in the effort to provide space for full day kindergarten and to lower class sizes in K – 3. The District applied for this grant and was allocated 24 classrooms but did not receive any funding in the first round of grants.

**Land Sales**
The District currently has no property for sale.

**Impact Fees**
Impact fees are a means of supplementing traditional funding sources for construction of public facilities needed to accommodate new development. School impact fees are generally collected by the permitting agency at the time plats are approved or building permits are issued. A detailed discussion on impact fees is provided in Section VII.

The Six-Year Financing Plan shown on Table 11 demonstrates how the District intends to fund new construction and improvements to school facilities for the years 2016-2021. The financing components include a capital projects levy, funds from bonds, impact fees and State Match funds.

The Financing Plan separates projects and portions of projects that add capacity from those which do not, since the latter are generally not appropriate for impact fee funding. Projects and portions of projects that remedy existing deficiencies are also not appropriate for impact fee funding. Thus, impact fees will not be used to finance projects or portions of projects which do not add capacity.
Table 10 – Six-Year Financing Plan

**Improvements Adding Permanent Capacity (Cost in Millions)**

<table>
<thead>
<tr>
<th>Project</th>
<th>Level*</th>
<th>Anticipated Year</th>
<th>Possible Funding Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total Cost</td>
<td>Bonds /Levy</td>
<td>SCA (State)</td>
</tr>
<tr>
<td>New Early Learning/ Kindergarten Center at Fairmount site</td>
<td>EL</td>
<td>$34.50</td>
<td>$34.50</td>
</tr>
<tr>
<td>Olympic View Permanent Classrooms</td>
<td>MS</td>
<td>$4.30</td>
<td>$4.30</td>
</tr>
<tr>
<td>Total Cost</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: If planned construction projects do not fully add space needs for increased student populations, the District may elect to purchase relocatable (portable) classrooms to accommodate those students.

**Improvements Not Adding Permanent Capacity (Cost in Millions)**

<table>
<thead>
<tr>
<th>Project</th>
<th>Level*</th>
<th>Anticipated Year</th>
<th>Possible Funding Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total Cost</td>
<td>Bonds /Levy</td>
<td>SCA (State)</td>
</tr>
<tr>
<td>Add girls’ locker room at Mariner</td>
<td>HS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>District wide security improvements</td>
<td>D</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Update science classrooms</td>
<td>D</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training/safety rooms and team meeting rooms at Kamiak fields</td>
<td>HS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Replace tracks and fields at Kamiak and Mariner High School</td>
<td>HS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Olympic View/ New Music facilities</td>
<td>MS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refurbish Explorer Middle School locker rooms</td>
<td>MS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Harbour Pointe music facilities</td>
<td>MS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Improvements at Picnic Point and Mukilteo Elementary</td>
<td>EL</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Improve learning and support facilities, modernize systems.</td>
<td>D</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Totals</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*E = Elementary School; * MS = Middle School; * HS = High School; * D = District wide improvement
VII. SCHOOL IMPACT FEES

The GMA authorizes jurisdictions to collect impact fees to supplement funding of additional public facilities needed to accommodate new development. Impact fees cannot be used for the operation, maintenance, repair, alteration, or replacement of existing capital facilities used to meet existing service demands or for the construction of new capital facilities used to remedy existing deficiencies.

School Impact Fees

The Snohomish County General Policy Plan sets certain conditions for school districts wishing to assess impact fees:

- The District must provide support data including an explanation of the calculation methodology, a description of key variables and their computation, and definitions and sources of data for all inputs into the fee calculation.
- Such data must be accurate, reliable and statistically valid.
- Data must accurately reflect projected costs in the Six-Year Financing Plan.
- Data in the proposed impact fee schedule must reflect expected student generation rates from the following residential unit types:
  1) single family; and
  2) duplexes and townhomes; and
  3) multi-family/2-bedroom or more.

(In the past, the District calculated student generation rates for multi-family/studio or 1 bedroom units, but their impact on growth is negligible.)

The Snohomish County impact fee program requires school districts to prepare and adopt Capital Facilities Plans meeting the specifications of the GMA. Impact fees are calculated in accordance with the formula, which are based on projected school facility costs necessitated by new growth and are contained in the District’s CFP.

Methodology and Variables Used to Calculate School Impact Fees

Impact fees have been calculated utilizing the formula in the Snohomish County Impact Fee Ordinance. The resulting figures are based on the District’s cost per dwelling unit to purchase land for school sites, make site improvements, construct schools and purchase/install relocatable facilities (portables) that add capacity needed to serve new development. As required under the GMA, credits have also been applied in the formula to account for State Match Funds to be reimbursed to the District and projected future property taxes to be paid by the dwelling unit.

Site Acquisition Cost Element

1. **Site Size** - acreage needed to accommodate each planned improvement.
2. **Average Land Cost Per Acre** - based on estimates of land costs within the District.
3. **Facility Design Capacity** - number of students each planned improvement is designed to accommodate.

4. **Student Factor** - average number of students generated by each housing type -- in this case, single family dwellings and multi-family dwellings. The District conducted student generation studies within the District. This was done to “localize” generation rates for purposes of calculating impact fees. Student generation rates for the District are shown on Table 12.

### Table 11 - Student Generation Rates²

<table>
<thead>
<tr>
<th>Unit Type</th>
<th>Elementary</th>
<th>Middle School</th>
<th>High School</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Family</td>
<td>.236</td>
<td>.080</td>
<td>.115</td>
<td>.431</td>
</tr>
<tr>
<td>Duplexes and Townhomes</td>
<td>.147</td>
<td>.050</td>
<td>.062</td>
<td>.259</td>
</tr>
<tr>
<td>Multi-Family (2+ Bedrooms)</td>
<td>.147</td>
<td>.050</td>
<td>.062</td>
<td>.259</td>
</tr>
</tbody>
</table>

**School Construction Cost Variables**

1. **Current Facility Square Footage** - used in combination with the “Existing Relocatable Square Footage” to apportion the impact fee amounts between permanent and interim capacity figures.

2. **Estimated Facility Construction Cost** - based on planned costs or on actual costs of recently constructed schools. The facility cost is the total cost for construction projects as defined in Table 11. Facility construction costs also include the off-site development costs. Costs vary with each site and may include such items as sewer line extensions, water lines, off-site road and frontage improvements. Off-site development costs are not covered by State Match Funds. Off-site development costs vary, and can represent 10% or more of the total building construction cost.

**Relocatable Facilities Cost Element**

Impact fees may be collected to allow acquisition of relocatable classrooms to help relieve capacity deficiencies on an interim basis. The cost allocated to new development must be growth related and must be in proportion to the current permanent versus interim space allocations by the District.

1. **Cost Per Unit** - the average cost to purchase and install a relocatable classroom.

2. **Relocatable Facilities Cost** - the total number of needed units multiplied by the cost per unit.

---

² Complete data is contained in Appendix C. Numbers may not total due to rounding.
School Construction Assistance Credit Variables

2. State Funding Assistance Percentage - percentage of State funds that the District expects to receive. For new construction and additions, the District is currently eligible to receive a maximum state match of 49.51% of eligible costs (as defined by the State).

Tax Credit Variables

A credit is granted to new development to account for future payments that will be paid or are reasonably anticipated to be paid to the District. The credit is calculated using a “present value” formula.

1. Interest Rate (20-Year General Obligation Bond) - interest rate of return on a 20-year General Obligation Bond and is derived from the Bond Buyer index. As of April 1, 2016, the current interest rate is 3.27%.
2. Bond Levy Rate - current bond levy rate is $0.061 per $1,000 in assessed value.
3. Average Assessed Value - based on estimates made by the County’s Planning and Development Services Department utilizing information from the Assessor’s files. The current average assessed value is $378,510 for single family dwelling units; $96,305 for one-bedroom multi-family dwelling units; and $141,144 for two or more bedroom multi-family dwelling units.

Proposed Mukilteo School District Impact Fee Schedule

Using the variables and formula described, impact fees proposed for the District are summarized in Table 3. See also Appendix D.

Table 12 - School Impact Fees

<table>
<thead>
<tr>
<th>Housing Type</th>
<th>Impact Fee Per Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Family</td>
<td>$4275</td>
</tr>
<tr>
<td>Duplexes and Townhomes</td>
<td>$2972</td>
</tr>
<tr>
<td>Multi-Family (2+ Bedroom)</td>
<td>$2972</td>
</tr>
</tbody>
</table>
APPENDIX A
DEFINITIONS
APPENDIX A

DEFINITIONS

The terms used in this CFP are defined in the Snohomish County School Impact Fee Ordinance or, if not defined therein, as follows:

Board of Directors: Mukilteo School District Board of Directors.

District: Mukilteo School District No. 6.

FTE or Full Time Equivalent: a means of measuring student enrollment based on the number of hours per day in attendance at District schools. A student is considered an FTE if he/she is enrolled for the equivalent of a full schedule each school day. Kindergarten students attend half-day programs and therefore are counted as 0.5 FTE until 2017. Due to a change in state funding formulas after 2017, all kindergarten students are counted as a full FTE as of that date. For purposes of this CFP, all other grades are adjusted to reflect actual FTE.


Teaching Station: a facility space (classroom) specifically dedicated to implementing the District’s educational program and capable of accommodating a full class. Planning class size is 23 students for K-5, 25 students for grades 6-8, and 27 for grades 9-12.

Unhoused Students: new students whose numbers exceed the program capacity of existing permanent facilities
APPENDIX B

POPULATION AND ENROLLMENT DATA
# APPENDIX B

## PROJECTED STUDENT ENROLLMENT 2016-2021

(District “High” Estimate in FTE’s)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>K</td>
<td>510</td>
<td>536</td>
<td>1146</td>
<td>1170</td>
<td>1185</td>
<td>1205</td>
<td>1214</td>
</tr>
<tr>
<td>1</td>
<td>1208</td>
<td>1156</td>
<td>1162</td>
<td>1224</td>
<td>1249</td>
<td>1266</td>
<td>1286</td>
</tr>
<tr>
<td>2</td>
<td>1255</td>
<td>1256</td>
<td>1199</td>
<td>1204</td>
<td>1269</td>
<td>1295</td>
<td>1313</td>
</tr>
<tr>
<td>3</td>
<td>1270</td>
<td>1292</td>
<td>1294</td>
<td>1235</td>
<td>1241</td>
<td>1308</td>
<td>1335</td>
</tr>
<tr>
<td>4</td>
<td>1225</td>
<td>1293</td>
<td>1317</td>
<td>1319</td>
<td>1259</td>
<td>1265</td>
<td>1333</td>
</tr>
<tr>
<td>5</td>
<td>1161</td>
<td>1254</td>
<td>1324</td>
<td>1348</td>
<td>1350</td>
<td>1289</td>
<td>1295</td>
</tr>
<tr>
<td>6</td>
<td>1201</td>
<td>1166</td>
<td>1265</td>
<td>1335</td>
<td>1360</td>
<td>1362</td>
<td>1300</td>
</tr>
<tr>
<td>7</td>
<td>1159</td>
<td>1216</td>
<td>1184</td>
<td>1285</td>
<td>1356</td>
<td>1381</td>
<td>1383</td>
</tr>
<tr>
<td>8</td>
<td>1160</td>
<td>1194</td>
<td>1257</td>
<td>1225</td>
<td>1329</td>
<td>1402</td>
<td>1428</td>
</tr>
<tr>
<td>9</td>
<td>1112</td>
<td>1175</td>
<td>1213</td>
<td>1277</td>
<td>1244</td>
<td>1350</td>
<td>1428</td>
</tr>
<tr>
<td>10</td>
<td>1116</td>
<td>1118</td>
<td>1184</td>
<td>1223</td>
<td>1288</td>
<td>1254</td>
<td>1363</td>
</tr>
<tr>
<td>11</td>
<td>1015</td>
<td>1014</td>
<td>1018</td>
<td>1078</td>
<td>1113</td>
<td>1172</td>
<td>1144</td>
</tr>
<tr>
<td>12</td>
<td>1021</td>
<td>1059</td>
<td>1042</td>
<td>1046</td>
<td>1108</td>
<td>1143</td>
<td>1204</td>
</tr>
</tbody>
</table>

| Total(2)    | 14413     | 14729  | 15605  | 15969  | 16351  | 16692  | 17026  |

## School Type

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>K-5(3)</td>
<td>6629</td>
<td>6787</td>
<td>7442</td>
<td>7500</td>
<td>7553</td>
<td>7628</td>
<td>7776</td>
</tr>
<tr>
<td>6 - 8</td>
<td>3520</td>
<td>3576</td>
<td>3706</td>
<td>3845</td>
<td>4045</td>
<td>4145</td>
<td>4111</td>
</tr>
<tr>
<td>9 - 12</td>
<td>4264</td>
<td>4366</td>
<td>4457</td>
<td>4624</td>
<td>4753</td>
<td>4919</td>
<td>5139</td>
</tr>
</tbody>
</table>

**Notes**

Prepared with the assistance of Consultant Les Kendrick January 2016

(1) Oct-15 numbers are the actual student enrollment as of Oct. 2015

(2) Numbers may not total due to rounding

(3) Assumes half-day attendance for kindergarten students until 2017, full day attendance after that.
## School Facilities and Organization
### INFORMATION AND CONDITION OF SCHOOLS
Enrollment Projections (Report ID: 504)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Kindergarten</td>
<td>1,065</td>
<td>1,063</td>
<td>1,188</td>
<td>1,075</td>
<td>1,020</td>
<td>1,068</td>
<td>1,060</td>
<td>1,052</td>
<td>1,044</td>
<td>1,081</td>
<td>1,084</td>
<td>1,027</td>
</tr>
<tr>
<td>Grade 1</td>
<td>3,337</td>
<td>3,314</td>
<td>3,144</td>
<td>3,424</td>
<td>3,210</td>
<td>1,209</td>
<td>127.83%</td>
<td>1,126</td>
<td>1,100</td>
<td>1,100</td>
<td>1,100</td>
<td>1,100</td>
</tr>
<tr>
<td>Grade 2</td>
<td>3,338</td>
<td>3,315</td>
<td>3,145</td>
<td>3,425</td>
<td>3,211</td>
<td>1,215</td>
<td>101.76%</td>
<td>1,127</td>
<td>1,101</td>
<td>1,101</td>
<td>1,101</td>
<td>1,101</td>
</tr>
<tr>
<td>Grade 3</td>
<td>3,354</td>
<td>3,335</td>
<td>3,170</td>
<td>3,568</td>
<td>3,202</td>
<td>1,270</td>
<td>105.05%</td>
<td>1,126</td>
<td>1,100</td>
<td>1,100</td>
<td>1,100</td>
<td>1,100</td>
</tr>
<tr>
<td>Grade 4</td>
<td>1,521</td>
<td>1,530</td>
<td>1,714</td>
<td>1,277</td>
<td>1,139</td>
<td>1,274</td>
<td>100.22%</td>
<td>1,127</td>
<td>1,101</td>
<td>1,101</td>
<td>1,101</td>
<td>1,101</td>
</tr>
<tr>
<td>Grade 5</td>
<td>1,081</td>
<td>1,140</td>
<td>1,175</td>
<td>1,262</td>
<td>1,223</td>
<td>1,183</td>
<td>130.76%</td>
<td>1,128</td>
<td>1,102</td>
<td>1,102</td>
<td>1,102</td>
<td>1,102</td>
</tr>
<tr>
<td>K-5 Sub-Total</td>
<td>6,740</td>
<td>6,934</td>
<td>7,318</td>
<td>7,206</td>
<td>7,141</td>
<td>7,174</td>
<td>7,127</td>
<td>7,092</td>
<td>7,011</td>
<td>6,916</td>
<td>6,854</td>
<td>6,817</td>
</tr>
<tr>
<td>Grade 6</td>
<td>1,431</td>
<td>1,409</td>
<td>1,119</td>
<td>1,026</td>
<td>1,152</td>
<td>1,203</td>
<td>89.82%</td>
<td>1,148</td>
<td>1,124</td>
<td>1,124</td>
<td>1,124</td>
<td>1,124</td>
</tr>
<tr>
<td>Grade 7</td>
<td>1,901</td>
<td>1,127</td>
<td>1,090</td>
<td>1,076</td>
<td>1,166</td>
<td>1,161</td>
<td>88.81%</td>
<td>1,195</td>
<td>1,179</td>
<td>1,179</td>
<td>1,179</td>
<td>1,179</td>
</tr>
<tr>
<td>Grade 8</td>
<td>1,942</td>
<td>1,120</td>
<td>1,157</td>
<td>1,322</td>
<td>1,306</td>
<td>1,313</td>
<td>102.91%</td>
<td>1,183</td>
<td>1,168</td>
<td>1,168</td>
<td>1,168</td>
<td>1,168</td>
</tr>
<tr>
<td>K-8 Sub-Total</td>
<td>5,285</td>
<td>5,567</td>
<td>5,351</td>
<td>5,304</td>
<td>5,404</td>
<td>5,456</td>
<td>5,532</td>
<td>5,552</td>
<td>5,577</td>
<td>5,612</td>
<td>5,664</td>
<td>5,664</td>
</tr>
<tr>
<td>Grade 9</td>
<td>1,025</td>
<td>1,058</td>
<td>1,341</td>
<td>1,547</td>
<td>1,617</td>
<td>1,514</td>
<td>160.96%</td>
<td>1,173</td>
<td>1,204</td>
<td>1,204</td>
<td>1,204</td>
<td>1,204</td>
</tr>
<tr>
<td>Grade 10</td>
<td>1,063</td>
<td>1,121</td>
<td>1,081</td>
<td>1,354</td>
<td>1,318</td>
<td>1,320</td>
<td>130.56%</td>
<td>1,120</td>
<td>1,157</td>
<td>1,157</td>
<td>1,157</td>
<td>1,157</td>
</tr>
<tr>
<td>Grade 11</td>
<td>1,431</td>
<td>1,414</td>
<td>1,505</td>
<td>1,485</td>
<td>1,475</td>
<td>1,529</td>
<td>112.05%</td>
<td>1,486</td>
<td>1,543</td>
<td>1,543</td>
<td>1,543</td>
<td>1,543</td>
</tr>
<tr>
<td>Grade 12</td>
<td>1,418</td>
<td>1,197</td>
<td>1,206</td>
<td>1,583</td>
<td>1,407</td>
<td>1,506</td>
<td>204.79%</td>
<td>1,546</td>
<td>1,596</td>
<td>1,596</td>
<td>1,596</td>
<td>1,596</td>
</tr>
<tr>
<td>K-12 Sub-Total</td>
<td>5,228</td>
<td>5,190</td>
<td>5,212</td>
<td>5,305</td>
<td>5,232</td>
<td>5,215</td>
<td>5,522</td>
<td>5,512</td>
<td>5,552</td>
<td>5,648</td>
<td>5,753</td>
<td>5,863</td>
</tr>
</tbody>
</table>

Notes: Specific subtotals on this report will be driven by District Grade spans.

School Facilities and Organization
Printed Dec 30, 2012
APPENDIX C

STUDENT GENERATION FACTOR REVIEW
Student Generation Rate Study
for the
Mukilteo School District
4/25/2016

This document describes the methodology used to calculate student generation rates (SGRs) for the Mukilteo School District, and provides results of the calculations.

SGRs were calculated for two types of residential construction: Single family detached, and multi-family with 2 or more bedrooms. Attached condominiums, townhouses and duplexes are included in the multi-family classification since they are not considered “detached”. Manufactured homes on owned land are included in the single family classification.

1. Electronic records were obtained from the Snohomish County Assessor’s Office containing data on all new construction within the Mukilteo School District from January 2008 through December 2014. As compiled by the County Assessor’s Office, this data included the address, building size, assessed value, and year built for new single and multi-family construction. The data was “cleaned up” by eliminating records which did not contain sufficient information to generate a match with the District’s student record data (i.e. incomplete addresses).

2. The District downloaded student records data into Microsoft Excel format. This data included the addresses and grade levels of all K-12 students attending the Mukilteo School District as of April 2016. Before proceeding, this data was reformatted and abbreviations were modified as required to provide consistency with the County Assessor’s data.
3. **Single Family Rates:** The data on all new single family detached residential units in County Assessor’s data were compared with the District’s student record data, and the number of students at each grade level living in those units was determined. The records of 1,707 single family detached units were compared with data on 15,154 students registered in the District, and the following matches were found by grade level(s)*:

<table>
<thead>
<tr>
<th>GRADE(S)</th>
<th>COUNT OF MATCHES</th>
<th>CALCULATED RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>K</td>
<td>68</td>
<td>0.040</td>
</tr>
<tr>
<td>1</td>
<td>73</td>
<td>0.043</td>
</tr>
<tr>
<td>2</td>
<td>77</td>
<td>0.045</td>
</tr>
<tr>
<td>3</td>
<td>66</td>
<td>0.039</td>
</tr>
<tr>
<td>4</td>
<td>69</td>
<td>0.040</td>
</tr>
<tr>
<td>5</td>
<td>49</td>
<td>0.029</td>
</tr>
<tr>
<td>6</td>
<td>44</td>
<td>0.026</td>
</tr>
<tr>
<td>7</td>
<td>59</td>
<td>0.035</td>
</tr>
<tr>
<td>8</td>
<td>34</td>
<td>0.020</td>
</tr>
<tr>
<td>9</td>
<td>52</td>
<td>0.030</td>
</tr>
<tr>
<td>10</td>
<td>42</td>
<td>0.025</td>
</tr>
<tr>
<td>11</td>
<td>46</td>
<td>0.027</td>
</tr>
<tr>
<td>12</td>
<td>56</td>
<td>0.033</td>
</tr>
<tr>
<td>K-5</td>
<td>402</td>
<td>0.236</td>
</tr>
<tr>
<td>6-8</td>
<td>137</td>
<td>0.080</td>
</tr>
<tr>
<td>9-12</td>
<td>196</td>
<td>0.115</td>
</tr>
<tr>
<td>K-12</td>
<td>735</td>
<td>0.431</td>
</tr>
</tbody>
</table>

4. **Large Multi-Family Developments:** Snohomish County Assessor’s data does not specifically indicate the number of units or bedrooms contained in large multi-family developments. Additional research was performed to obtain this information from specific parcel ID searches, and information provided by building management, when available. Information obtained included the number of 0-1 bedroom units, the number of 2+ bedroom units, and specific addresses of 0-1 bedroom units. If specific addresses or unit numbers of 0-1 bedroom units were not provided by building management, the assumption of matches being 2+ bedroom units was made. This assumption is supported by previous SGR studies.

**Small Multi-Family Developments:** This method included all developments in the County Assessor’s data containing four-plexes, tri-plexes, duplexes, condominiums and townhouses. This data contained information on the number of bedrooms for all townhouses and condominiums. Specific parcel ID searches were performed for duplex and larger units in cases where number of bedroom data was missing.
5. **Multi-Family 2+ BR Rates:** The multi-family 2+ BR SGR’s were calculated by comparing data on 2+ BR multi-family units with the District’s student record data, and the number of students at each grade level living in those units was determined. The records of 401 multi-family 2+ BR units were compared with data on 15,154 students registered in the District, and the following matches were found by grade level(s)*:

<table>
<thead>
<tr>
<th>GRADE(S)</th>
<th>OF MATCHES</th>
<th>CALCULATED RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>K</td>
<td>8</td>
<td>0.020</td>
</tr>
<tr>
<td>1</td>
<td>13</td>
<td>0.032</td>
</tr>
<tr>
<td>2</td>
<td>12</td>
<td>0.030</td>
</tr>
<tr>
<td>3</td>
<td>11</td>
<td>0.027</td>
</tr>
<tr>
<td>4</td>
<td>4</td>
<td>0.010</td>
</tr>
<tr>
<td>5</td>
<td>11</td>
<td>0.027</td>
</tr>
<tr>
<td>6</td>
<td>7</td>
<td>0.017</td>
</tr>
<tr>
<td>7</td>
<td>7</td>
<td>0.017</td>
</tr>
<tr>
<td>8</td>
<td>6</td>
<td>0.015</td>
</tr>
<tr>
<td>9</td>
<td>13</td>
<td>0.032</td>
</tr>
<tr>
<td>10</td>
<td>2</td>
<td>0.005</td>
</tr>
<tr>
<td>11</td>
<td>5</td>
<td>0.012</td>
</tr>
<tr>
<td>12</td>
<td>5</td>
<td>0.012</td>
</tr>
<tr>
<td>K-5</td>
<td>59</td>
<td>0.147</td>
</tr>
<tr>
<td>6-8</td>
<td>20</td>
<td>0.050</td>
</tr>
<tr>
<td>9-12</td>
<td>25</td>
<td>0.062</td>
</tr>
<tr>
<td>K-12</td>
<td>104</td>
<td>0.259</td>
</tr>
</tbody>
</table>

6. **Multi-Family 0-1 BR Rates:** Research indicated that 10 multi-family 0-1 BR units were constructed within District boundaries during the time period covered by this study. These units were compared with the data on 15,154 students registered in the District. No specific unit number matches were made.

7. **Summary of Student Generation Rates***:

<table>
<thead>
<tr>
<th></th>
<th>K-5</th>
<th>6-8</th>
<th>9-12</th>
<th>K-12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Family</td>
<td>.236</td>
<td>.080</td>
<td>.115</td>
<td>.431</td>
</tr>
<tr>
<td>Multi-Family 2+ BR</td>
<td>.147</td>
<td>.050</td>
<td>.062</td>
<td>.259</td>
</tr>
</tbody>
</table>

*Calculated rates for grade level groups may not equal the sum of individual grade rates due to rounding.
APPENDIX D

SCHOOL IMPACT FEE CALCULATIONS
### School Site Acquisition Cost:

- **Cost**: Acres X Cost per Acre/Facility Capacity X Student Generation Factor

<table>
<thead>
<tr>
<th>Facility Acreage</th>
<th>Cost/Acre</th>
<th>Facility Capacity</th>
<th>Student Factor SFR</th>
<th>Cost/SFR</th>
<th>Cost/MFR (2+)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary</td>
<td>11.5</td>
<td>-</td>
<td>600</td>
<td>0.236</td>
<td>0.147</td>
</tr>
<tr>
<td>Middle</td>
<td>17.5</td>
<td>-</td>
<td>750</td>
<td>0.08</td>
<td>0.05</td>
</tr>
<tr>
<td>High</td>
<td>25</td>
<td>-</td>
<td>1500</td>
<td>0.115</td>
<td>0.062</td>
</tr>
</tbody>
</table>

### School Construction Cost:

- **Cost**: Facility Cost/Facility Capacity X Student Generation Factor X % Permanent square feet

<table>
<thead>
<tr>
<th>% Perm</th>
<th>Facility Cost</th>
<th>Facility Capacity</th>
<th>Student Factor SFR</th>
<th>Cost/SFR</th>
<th>Cost/MFR (2+)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary</td>
<td>91%</td>
<td>72,000,000</td>
<td>1200</td>
<td>0.236</td>
<td>0.147</td>
</tr>
<tr>
<td>Middle</td>
<td>99%</td>
<td>4,300,000</td>
<td>150</td>
<td>0.08</td>
<td>0.05</td>
</tr>
<tr>
<td>High</td>
<td>96%</td>
<td>-</td>
<td>-</td>
<td>0.115</td>
<td>0.062</td>
</tr>
</tbody>
</table>

### Temporary Facility Cost:

- **Cost**: Facility cost/facility capacity X Student Generation Factor X % Temporary square feet

<table>
<thead>
<tr>
<th>% Temp</th>
<th>Facility Cost</th>
<th>Facility Capacity</th>
<th>Student Factor SFR</th>
<th>Cost/SFR</th>
<th>Cost/MFR (2+)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary</td>
<td>9%</td>
<td>130,000</td>
<td>24</td>
<td>0.236</td>
<td>0.147</td>
</tr>
<tr>
<td>Middle</td>
<td>1%</td>
<td>130,000</td>
<td>21</td>
<td>0.08</td>
<td>0.05</td>
</tr>
<tr>
<td>High</td>
<td>4%</td>
<td>130,000</td>
<td>23</td>
<td>0.115</td>
<td>0.062</td>
</tr>
</tbody>
</table>

### State School Construction Assistance

- **Cost**: Construction Allocation X SPI Footage X District Match X Student Generation Factor

<table>
<thead>
<tr>
<th>Const. Allocatio n</th>
<th>SPI Footage</th>
<th>District Match %</th>
<th>Student Factor SFR</th>
<th>Cost/SFR</th>
<th>Cost/MFR (2+)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary</td>
<td>213.23</td>
<td>90</td>
<td>49.51%</td>
<td>0.236</td>
<td>0.147</td>
</tr>
<tr>
<td>Middle</td>
<td>213.23</td>
<td>117</td>
<td>49.51%</td>
<td>0.08</td>
<td>0.05</td>
</tr>
<tr>
<td>High</td>
<td>213.23</td>
<td>130</td>
<td>49.51%</td>
<td>0.115</td>
<td>0.062</td>
</tr>
</tbody>
</table>

### Tax Payment Credit

<table>
<thead>
<tr>
<th></th>
<th>SFR</th>
<th>MFR (2+)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Assessed Value</td>
<td>$378,510</td>
<td>$141,144</td>
</tr>
<tr>
<td>Capital Bond Interest Rate</td>
<td>3.27%</td>
<td>3.27%</td>
</tr>
<tr>
<td>Years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amortized</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Property Tax Levy Rate for Bonds</td>
<td>0.00061</td>
<td>0.00061</td>
</tr>
<tr>
<td>Tax Payment Credit</td>
<td>-$1,943</td>
<td>-$724</td>
</tr>
</tbody>
</table>

### Fee Calculation:

- **Site Acquisition cost**: $0
- **Permanent Facility Cost**: $15,156
- **Temporary Facility Cost**: $146
- **State Construction Assistance**: $4,809
- **Tax Payment Credit**: -$1,943
- **FEE (AS CALCULATED)**: $8,551
- **FEE DISCOUNT 50%**: $4,275
APPENDIX E

IMPACT FEE REPORT
April 28, 2016

Gary Idleberg
Snohomish County Planning and Development Services
3000 Rockefeller, MIS 604
Everett, Washington 98201

Dear Gary,

Enclosed please find Mukilteo School District's Annual Report for the collection and distribution of school impact fees as per the Interlocal Agreement.

This report covers the period of January 1, 2015 to December 31, 2015. We received $176,194.00 in impact fees collected by Snohomish County. Total expenditures paid by impact fees and investment earnings is $3,066,034.82. The Transaction Recap report is included to show expenditures to vendors for the construction of Lake Stickney Elementary School, opening date Sept. 1, 2016.

In you require further clarification, please do not hesitate to contact Josette Baines or me at (425) 356-1281.

Sincerely,

Patty Dow
Executive Director
Business Services

Enclosure

Cc: Debbie Fulton

Committed to Success for Every Student
An Equal Opportunity Employer and Educational Agency
<table>
<thead>
<tr>
<th>Date</th>
<th>Src</th>
<th>Sub</th>
<th>Batch</th>
<th>Vindor Name</th>
<th>Description</th>
<th>PO Folio Line</th>
<th>Inv #</th>
<th>Inv Date</th>
<th>Description</th>
<th>Check Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/26/15</td>
<td>AP</td>
<td>0630CS08</td>
<td>COLACURCIO BROTHERS INC</td>
<td>CONSTRUCTION CONTRACT/NEW</td>
<td>APPL 1</td>
<td>2061400145</td>
<td>05/25/15</td>
<td>69046</td>
<td>06/30/15</td>
<td>502,951.15</td>
<td></td>
</tr>
<tr>
<td>07/14/15</td>
<td>AP</td>
<td>0715CS14</td>
<td>COLACURCIO BROTHERS INC</td>
<td>CONSTRUCTION CONTRACT/NEW</td>
<td>APPL#2</td>
<td>2061400145</td>
<td>06/30/15</td>
<td>69337</td>
<td>07/15/15</td>
<td>657,640.44</td>
<td></td>
</tr>
<tr>
<td>08/12/15</td>
<td>AP</td>
<td>0814CS04</td>
<td>COLACURCIO BROTHERS INC</td>
<td>CONSTRUCTION CONTRACT/NEW</td>
<td>APPL 3</td>
<td>2061400145</td>
<td>07/25/15</td>
<td>69972</td>
<td>08/14/15</td>
<td>829,083.87</td>
<td></td>
</tr>
<tr>
<td>08/31/15</td>
<td>AP</td>
<td>0915CS08</td>
<td>COLACURCIO BROTHERS INC</td>
<td>CONSTRUCTION CONTRACT/NEW</td>
<td>APPL#4</td>
<td>2061400145</td>
<td>08/31/15</td>
<td>70495</td>
<td>09/15/15</td>
<td>1,450,754.20</td>
<td></td>
</tr>
<tr>
<td>10/13/15</td>
<td>AP</td>
<td>1015CS05</td>
<td>COLACURCIO BROTHERS INC</td>
<td>CONSTRUCTION CONTRACT/NEW</td>
<td>APPL 5</td>
<td>2061400145</td>
<td>09/30/15</td>
<td>71302</td>
<td>10/15/15</td>
<td>1,100,573.79</td>
<td></td>
</tr>
<tr>
<td>11/09/15</td>
<td>AP</td>
<td>1113CS04</td>
<td>COLACURCIO BROTHERS INC</td>
<td>CONSTRUCTION CONTRACT/NEW</td>
<td>APPL 6</td>
<td>2061400145</td>
<td>10/31/15</td>
<td>71896</td>
<td>11/13/15</td>
<td>1,206,067.14</td>
<td></td>
</tr>
<tr>
<td>12/11/15</td>
<td>AP</td>
<td>1215CS09</td>
<td>COLACURCIO BROTHERS INC</td>
<td>CONSTRUCTION CONTRACT/NEW</td>
<td>APPL #7</td>
<td>2061400145</td>
<td>11/30/15</td>
<td>72575</td>
<td>12/15/15</td>
<td>1,403,518.58</td>
<td></td>
</tr>
<tr>
<td>12/11/15</td>
<td>AP</td>
<td>1215CS09</td>
<td>ASSOCIATED EARTH SCIENCES</td>
<td>GEOTECHNICAL ENGINEERING</td>
<td>030657</td>
<td>2061500030</td>
<td>11/18/15</td>
<td>72570</td>
<td>12/15/15</td>
<td>238.20</td>
<td></td>
</tr>
<tr>
<td>12/11/15</td>
<td>AP</td>
<td>1215CS09</td>
<td>ASSOCIATED EARTH SCIENCES</td>
<td>GEOTECHNICAL ENGINEERING</td>
<td>030455</td>
<td>2061500030</td>
<td>10/29/15</td>
<td>72570</td>
<td>12/15/15</td>
<td>23,920.35</td>
<td></td>
</tr>
<tr>
<td>01/06/15</td>
<td>AP</td>
<td>0115CS05</td>
<td>SNOHOMISH COUNTY PLAN &amp; DEVELOPMENT</td>
<td>PERMIT 14-110524 VAR/New LS</td>
<td>1003377262</td>
<td>2061400062</td>
<td>12/18/14</td>
<td>65377</td>
<td>01/15/15</td>
<td>1,236.00</td>
<td></td>
</tr>
<tr>
<td>01/06/15</td>
<td>AP</td>
<td>0115CS05</td>
<td>SOUNPUBLISHING</td>
<td>LEGAL AD-DIS/NEW LS</td>
<td>ED6605166</td>
<td>2061400062</td>
<td>12/12/14</td>
<td>65378</td>
<td>01/15/15</td>
<td>338.80</td>
<td></td>
</tr>
<tr>
<td>01/13/15</td>
<td>AP</td>
<td>0115PCCS U S BANK</td>
<td>JOSEPHSON 7921, SNOHOMISH COUNTY PDS</td>
<td>JEVERETT</td>
<td>000004</td>
<td>000004</td>
<td>12/26/14</td>
<td>65379</td>
<td>01/15/15</td>
<td>70,623.64</td>
<td></td>
</tr>
<tr>
<td>01/13/15</td>
<td>AP</td>
<td>0115CS09</td>
<td>DLR GROUP</td>
<td>ARCHITECTURAL SERVICES/New LS</td>
<td>0113516</td>
<td>2061300158</td>
<td>01/07/15</td>
<td>65367</td>
<td>01/15/15</td>
<td>202,260.20</td>
<td></td>
</tr>
<tr>
<td>01/28/15</td>
<td>AP</td>
<td>0130CS05</td>
<td>PUGET SOUND TREE CARE LLC</td>
<td>TREE REMOVAL SERVICES/New LS</td>
<td>1517</td>
<td>2061400065</td>
<td>12/15/14</td>
<td>65792</td>
<td>01/30/15</td>
<td>8,103.00</td>
<td></td>
</tr>
<tr>
<td>02/10/15</td>
<td>AP</td>
<td>0213CS07</td>
<td>DLR GROUP</td>
<td>ARCHITECTURAL SERVICES/New LS</td>
<td>0114129</td>
<td>2061300158</td>
<td>02/09/15</td>
<td>66039</td>
<td>02/13/15</td>
<td>113,962.86</td>
<td></td>
</tr>
<tr>
<td>02/10/15</td>
<td>AP</td>
<td>0213CS07</td>
<td>BRENT PLANNING SOLUTIONS LLC</td>
<td>PROF.SVCS CUP/New LS</td>
<td>465</td>
<td>2061300148</td>
<td>01/08/15</td>
<td>66037</td>
<td>02/13/15</td>
<td>4,026.60</td>
<td></td>
</tr>
</tbody>
</table>
### Capital Projects

**Expenditures**

<table>
<thead>
<tr>
<th>Date</th>
<th>Src</th>
<th>Sub</th>
<th>Batch</th>
<th>Vendor Name/Ref</th>
<th>PO#/Line#</th>
<th>Description</th>
<th>Inv#/Desc2</th>
<th>Inv Date</th>
<th>Chk#/Rec#</th>
<th>Check Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>02/10/15</td>
<td>AP</td>
<td>0213</td>
<td>CS07</td>
<td>BRENT PLANNING SOLUTIONS LLC</td>
<td>2061300148 PROF.SVCS CUP/NEW ELEM</td>
<td>466</td>
<td>01/08/15</td>
<td>66037</td>
<td>02/13/15</td>
<td>1,766.74</td>
<td></td>
</tr>
<tr>
<td>02/23/15</td>
<td>AP</td>
<td>0227</td>
<td>CS05</td>
<td>BRENT PLANNING SOLUTIONS LLC</td>
<td>2061300148 PROF.SVCS CUP/NEW ELEM</td>
<td>468</td>
<td>02/17/15</td>
<td>66394</td>
<td>02/27/15</td>
<td>531.25</td>
<td></td>
</tr>
<tr>
<td>02/23/15</td>
<td>AP</td>
<td>0227</td>
<td>CS05</td>
<td>EQM INC F S</td>
<td>2061400038 CONSTRUCTABILITY REVIEW/NEW ES @ LS</td>
<td>14605-101</td>
<td>01/31/15</td>
<td>66396</td>
<td>02/27/15</td>
<td>46,154.00</td>
<td></td>
</tr>
<tr>
<td>02/23/15</td>
<td>AP</td>
<td>0227</td>
<td>CS05</td>
<td>ASSOCIATED EARTH SCIENCES INC</td>
<td>2061400046 ENVIRO.SERVICES/NEW ELEM @ LS</td>
<td>027702</td>
<td>01/23/15</td>
<td>66392</td>
<td>02/27/15</td>
<td>7,277.00</td>
<td></td>
</tr>
<tr>
<td>02/23/15</td>
<td>AP</td>
<td>0227</td>
<td>CS05</td>
<td>ASSOCIATED EARTH SCIENCES INC</td>
<td>2061400071 GEO/TECH CONSULTING/NEW ES @ LS</td>
<td>027703</td>
<td>01/23/15</td>
<td>66392</td>
<td>02/27/15</td>
<td>1,667.54</td>
<td></td>
</tr>
<tr>
<td>03/17/15</td>
<td>AP</td>
<td>0331</td>
<td>CS03</td>
<td>DLR GROUP</td>
<td>2061300158 ARCHITECTURAL SERVICES/NEW ELEM</td>
<td>0114734</td>
<td>03/09/15</td>
<td>67033</td>
<td>03/31/15</td>
<td>138,528.23</td>
<td></td>
</tr>
<tr>
<td>03/17/15</td>
<td>AP</td>
<td>0331</td>
<td>CS03</td>
<td>EHS INTERNATIONAL INC</td>
<td>2061300157 HAZ MAT CONSULTANT/NEW ELEM @ LS</td>
<td>30947</td>
<td>01/23/15</td>
<td>67034</td>
<td>03/31/15</td>
<td>209.67</td>
<td></td>
</tr>
<tr>
<td>03/17/15</td>
<td>AP</td>
<td>0331</td>
<td>CS03</td>
<td>EHS INTERNATIONAL INC</td>
<td>2061300157 HAZ MAT CONSULTANT/NEW ELEM @ LS</td>
<td>30978</td>
<td>02/20/15</td>
<td>67034</td>
<td>03/31/15</td>
<td>744.50</td>
<td></td>
</tr>
<tr>
<td>03/17/15</td>
<td>AP</td>
<td>0331</td>
<td>CS03</td>
<td>CORNERSTONE ARCHITECTURAL GROUP PS</td>
<td>2061400079 BUILDING ENVELOPE</td>
<td>1</td>
<td>02/16/15</td>
<td>67032</td>
<td>03/31/15</td>
<td>4,424.17</td>
<td></td>
</tr>
<tr>
<td>03/17/15</td>
<td>AP</td>
<td>0331</td>
<td>CS05</td>
<td>ASSOCIATED EARTH SCIENCES INC</td>
<td>2061400087 GEO/TECH CONSULTING/NEW ELEM @ LS</td>
<td>027971</td>
<td>02/24/15</td>
<td>67030</td>
<td>03/31/15</td>
<td>635.29</td>
<td></td>
</tr>
<tr>
<td>03/25/15</td>
<td>AP</td>
<td>0331</td>
<td>CS10</td>
<td>BRENT PLANNING SOLUTIONS LLC</td>
<td>2061300148 PROF.SVCS CUP/NEW ELEM</td>
<td>490</td>
<td>03/16/15</td>
<td>67031</td>
<td>03/31/15</td>
<td>656.25</td>
<td></td>
</tr>
<tr>
<td>03/25/15</td>
<td>AP</td>
<td>0331</td>
<td>CS13</td>
<td>CORNERSTONE ARCHITECTURAL</td>
<td>2061400079 BUILDING ENVELOPE</td>
<td>2</td>
<td>03/16/15</td>
<td>67032</td>
<td>03/31/15</td>
<td>1,240.00</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>AP</td>
<td>Description</td>
<td>Item No.</td>
<td>Quantity</td>
<td>Start Date</td>
<td>End Date</td>
<td>Amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>------</td>
<td>-----------------------------------------------------------------------------</td>
<td>--------------</td>
<td>----------</td>
<td>------------</td>
<td>----------</td>
<td>----------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>04/13/15</td>
<td>AP</td>
<td>EHS INTERNATIONAL INC</td>
<td>0415CS10</td>
<td>1</td>
<td>04/13/15</td>
<td>04/15/15</td>
<td>5,258.18</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>04/13/15</td>
<td>AP</td>
<td>BILL'S BLUEPRINT INC</td>
<td>0415CS10</td>
<td>1</td>
<td>04/13/15</td>
<td>04/15/15</td>
<td>682.62</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>04/22/15</td>
<td>AP</td>
<td>WA ST DEPT OF ENTERPRISE SERVICES</td>
<td>0430CS07</td>
<td>1</td>
<td>04/22/15</td>
<td>04/30/15</td>
<td>2,000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>04/28/15</td>
<td>AP</td>
<td>BUILDERS EXCHANGE OF WASHINGTON INC</td>
<td>0430CS14</td>
<td>1</td>
<td>04/28/15</td>
<td>04/30/15</td>
<td>649.35</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>04/28/15</td>
<td>AP</td>
<td>BRENT PLANNING SOLUTIONS LLC</td>
<td>0430CS14</td>
<td>1</td>
<td>04/28/15</td>
<td>04/30/15</td>
<td>1,281.25</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>05/12/15</td>
<td>AP</td>
<td>U S BANK</td>
<td>0515PCCS</td>
<td>8</td>
<td>05/12/15</td>
<td>05/15/15</td>
<td>1,714.95</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Capital Projects

<table>
<thead>
<tr>
<th>Date</th>
<th>Src</th>
<th>Sub</th>
<th>Batch</th>
<th>Vendor Name/Ref</th>
<th>PO#/Line#</th>
<th>Description</th>
<th>Inv#/Desc2</th>
<th>Inv Date</th>
<th>Chk#/Rec#</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>05/12/15</td>
<td>AP</td>
<td>0515CS03</td>
<td>CORNERSTONE ARCHITECTURAL</td>
<td>2061400079</td>
<td>BUILDING ENVELOPE</td>
<td>04/20/15</td>
<td>67931</td>
<td>05/15/15</td>
<td>458.20</td>
<td></td>
</tr>
<tr>
<td>05/12/15</td>
<td>AP</td>
<td>0515CS04</td>
<td>EHS INTERNATIONAL INC</td>
<td>2061300157</td>
<td>HAZ MAT CONSULTANT/NEW ELEM @LS</td>
<td>04/24/15</td>
<td>67936</td>
<td>05/15/15</td>
<td>1,016.00</td>
<td></td>
</tr>
<tr>
<td>05/26/15</td>
<td>AP</td>
<td>0529CS07</td>
<td>BUILDERS EXCHANGE OF WASHINGTON INC</td>
<td>2061400150</td>
<td>NEW ELEMENTARY AT LAKE STICKNEY, 2015-04-03 ADDENDUM #4, 2015-04-03 ADDENDUM #4 PLANS, 2015-04-03 BID SUMMARY</td>
<td>04/14/15</td>
<td>68284</td>
<td>05/29/15</td>
<td>17.80</td>
<td></td>
</tr>
<tr>
<td>05/26/15</td>
<td>AP</td>
<td>0529CS11</td>
<td>SNOHOMISH COUNTY PUD</td>
<td>2061400140</td>
<td>ON SITE STREET LIGHT REMOVAL/NEW ELEM @ LS</td>
<td>05/11/15</td>
<td>68300</td>
<td>05/29/15</td>
<td>1,383.00</td>
<td></td>
</tr>
<tr>
<td>05/26/15</td>
<td>AP</td>
<td>0529CS11</td>
<td>SNOHOMISH COUNTY PUD</td>
<td>2061400131</td>
<td>REMOVE TRANSFORMER/NEW ELEM @ LS</td>
<td>04/29/15</td>
<td>68300</td>
<td>05/29/15</td>
<td>3,666.00</td>
<td></td>
</tr>
<tr>
<td>05/26/15</td>
<td>AP</td>
<td>0529CS11</td>
<td>DLR GROUP</td>
<td>2061300158</td>
<td>ARCHITECTURAL SERVICES/NEW ELEM</td>
<td>05/07/15</td>
<td>68289</td>
<td>05/29/15</td>
<td>26,325.42</td>
<td></td>
</tr>
<tr>
<td>05/26/15</td>
<td>AP</td>
<td>0529CS11</td>
<td>DLR GROUP</td>
<td>2061300158</td>
<td>ARCHITECTURAL SERVICES/NEW ELEM</td>
<td>05/07/15</td>
<td>68289</td>
<td>05/29/15</td>
<td>45,033.30</td>
<td></td>
</tr>
<tr>
<td>05/26/15</td>
<td>AP</td>
<td>0529CS11</td>
<td>BRENT PLANNING SOLUTIONS LLC</td>
<td>2061300148</td>
<td>PROF.SVCS CUP/NEW ELEM</td>
<td>05/07/15</td>
<td>68283</td>
<td>05/29/15</td>
<td>899.00</td>
<td></td>
</tr>
<tr>
<td>05/26/15</td>
<td>AP</td>
<td>0529CS12</td>
<td>EHS INTERNATIONAL INC</td>
<td>2061300157</td>
<td>HAZ MAT CONSULTANT/NEW ELEM @LS</td>
<td>05/21/15</td>
<td>68290</td>
<td>05/29/15</td>
<td>811.00</td>
<td></td>
</tr>
<tr>
<td>06/09/15</td>
<td>AP</td>
<td>0615CS03</td>
<td>HARMSEN &amp; ASSOCIATES INC</td>
<td>2061400155</td>
<td>ROW PACKET/NEW ES @LS</td>
<td>05/18/15</td>
<td>68588</td>
<td>06/15/15</td>
<td>1,100.00</td>
<td></td>
</tr>
<tr>
<td>06/09/15</td>
<td>AP</td>
<td>0615CS08</td>
<td>BILL'S BLUEPRINT INC</td>
<td>2061400162</td>
<td>PLANS PRINTS/NEW ES @LS</td>
<td>05/07/15</td>
<td>68581</td>
<td>06/15/15</td>
<td>467.61</td>
<td></td>
</tr>
<tr>
<td>06/09/15</td>
<td>AP</td>
<td>0615CS05</td>
<td>BILL'S BLUEPRINT INC</td>
<td>2061400162</td>
<td>PLANS PRINTS/NEW ES @LS</td>
<td>05/26/15</td>
<td>68581</td>
<td>06/15/15</td>
<td>416.33</td>
<td></td>
</tr>
<tr>
<td>06/09/15</td>
<td>AP</td>
<td>0615PCCS U S BANK</td>
<td>JOSEPHSON 7921, SNOHOMISH CTY RECORDING</td>
<td>UEBRNPCHTM15/25/EVERETT</td>
<td>IMPEST REIMB</td>
<td>05/25/15</td>
<td>68600</td>
<td>06/15/15</td>
<td>83.00</td>
<td></td>
</tr>
<tr>
<td>06/11/15</td>
<td>AP</td>
<td>0615CS08</td>
<td>MSD CAPITAL PROJECTS</td>
<td>0</td>
<td></td>
<td>05/29/15</td>
<td>68595</td>
<td>06/15/15</td>
<td>1,795.00</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** The table continues with similar entries for different dates and vendors, detailing various expenditures related to different projects and vendors.
<table>
<thead>
<tr>
<th>Date</th>
<th>AP</th>
<th>Contract</th>
<th>Description</th>
<th>Invoice</th>
<th>Due Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/26/15</td>
<td>AP</td>
<td>0630CS08</td>
<td>EHS INTERNATIONAL INC</td>
<td>2061300157 HAZ MAT CONSULTANT/NEW ELEM</td>
<td>31163</td>
<td>06/12/15</td>
</tr>
<tr>
<td>06/26/15</td>
<td>AP</td>
<td>0630CS08</td>
<td>DLR GROUP</td>
<td>2061300158 ARCHITECTURAL SERVICES/NEW ELEM</td>
<td>0116545</td>
<td>06/05/15</td>
</tr>
<tr>
<td>Date</td>
<td>Src</td>
<td>Sub</td>
<td>Batch</td>
<td>Vendor Name/Ref</td>
<td>PO#/Line#</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>------</td>
<td>-----</td>
<td>--------</td>
<td>----------------------------</td>
<td>-----------</td>
<td>-------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>07/14/15</td>
<td>AP</td>
<td>0715PCCS U.S. BANK</td>
<td>0</td>
<td>JOSEPHSON 7921, SNOHOMISH COUNTY PDS</td>
<td>0715PCCS U.S. BANK</td>
<td>07/14/15</td>
</tr>
<tr>
<td>07/14/15</td>
<td>AP</td>
<td>0715PCCS U.S. BANK</td>
<td>0</td>
<td>JOSEPHSON 7921, SNOHOMISH COUNTY PDS</td>
<td>0715PCCS U.S. BANK</td>
<td>07/14/15</td>
</tr>
<tr>
<td>07/14/15</td>
<td>AP</td>
<td>0715CS14 EHS INTERNATIONAL INC</td>
<td>2061300157</td>
<td>HAZ MAT CONSULTANT/NEW ELEM @ LS</td>
<td>0715CS14 EHS INTERNATIONAL INC</td>
<td>07/14/15</td>
</tr>
<tr>
<td>07/14/15</td>
<td>AP</td>
<td>0715CS14 ASSOCIATED EARTH SCIENCES INC</td>
<td>2061400007</td>
<td>GEOTECH CONSULTING/NEW ES @ LS</td>
<td>0715CS14 ASSOCIATED EARTH SCIENCES INC</td>
<td>07/14/15</td>
</tr>
<tr>
<td>07/14/15</td>
<td>AP</td>
<td>0715CS14 DLR GROUP</td>
<td>2061300158</td>
<td>ARCHITECTURAL SERVICES/NEW ELEM</td>
<td>0715CS14 DLR GROUP</td>
<td>07/14/15</td>
</tr>
<tr>
<td>07/14/15</td>
<td>AP</td>
<td>0715CS14 BRENT PLANNING SOLUTIONS LLC</td>
<td>2061300148</td>
<td>PROF.SVCS CUP/NEW ELEM</td>
<td>0715CS14 BRENT PLANNING SOLUTIONS LLC</td>
<td>07/14/15</td>
</tr>
<tr>
<td>08/12/15</td>
<td>AP</td>
<td>0814CS04 DLR GROUP</td>
<td>2061300158</td>
<td>ARCHITECTURAL SERVICES/NEW ELEM</td>
<td>0814CS04 DLR GROUP</td>
<td>08/12/15</td>
</tr>
<tr>
<td>08/27/15</td>
<td>AP</td>
<td>0831CS10 ASSOCIATED EARTH SCIENCES INC</td>
<td>2061400007</td>
<td>GEOTECH CONSULTING/NEW ES @ LS</td>
<td>0831CS10 ASSOCIATED EARTH SCIENCES INC</td>
<td>08/27/15</td>
</tr>
<tr>
<td>08/27/15</td>
<td>AP</td>
<td>0831CS10 CORNERSTONE ARCHITECTURAL</td>
<td>2061400007/9</td>
<td>BUILDING ENVELOPE</td>
<td>0831CS10 CORNERSTONE ARCHITECTURAL</td>
<td>08/27/15</td>
</tr>
<tr>
<td>Date</td>
<td>Description</td>
<td>Amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------</td>
<td>---------------------</td>
<td>----------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>09/30/15</td>
<td>65,934.94</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>09/30/15</td>
<td>-65,934.94</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>09/30/15</td>
<td>-2,966.80</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>09/30/15</td>
<td>65,934.94</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>09/30/15</td>
<td>2,966.80</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/31/15</td>
<td>AP 0930CS10 GEO TEST SERVICES INC 2061400123 CONST.SPECIAL 32356 08/30/15 70852 09/30/15 2,966.80</td>
<td></td>
</tr>
<tr>
<td>09/24/15</td>
<td>AP 0930CS11 SKYTECH AERIAL PHOTO INC 2061500004 AERIAL PHOTOGRAPHY/NEW LSES 15139 09/16/15 70863 09/30/15 279.23</td>
<td></td>
</tr>
<tr>
<td>09/29/15</td>
<td>AP 0930PD01 SKYTECH AERIAL PHOTO INC 2061500004 AERIAL PHOTOGRAPHY/NEW LSES 15139 09/16/15 70863 09/30/15 279.23</td>
<td></td>
</tr>
<tr>
<td>09/29/15</td>
<td>AP 0930PD01 SKYTECH AERIAL PHOTO INC 2061500004 AERIAL PHOTOGRAPHY/NEW LSES 15139 09/16/15 71075 09/30/15 279.23</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>Hi_K Sub</td>
<td>Batch</td>
</tr>
<tr>
<td>------------</td>
<td>----------</td>
<td>-------</td>
</tr>
<tr>
<td>10/13/15</td>
<td>AP</td>
<td>1015CSC05</td>
</tr>
<tr>
<td>10/13/15</td>
<td>AP</td>
<td>1015CSC05</td>
</tr>
<tr>
<td>10/13/15</td>
<td>AP</td>
<td>1015CSC05</td>
</tr>
<tr>
<td>10/13/15</td>
<td>AP</td>
<td>1015CSC05</td>
</tr>
<tr>
<td>10/13/15</td>
<td>AP</td>
<td>1015CSC09</td>
</tr>
<tr>
<td>10/27/15</td>
<td>AP</td>
<td>1030CSC04</td>
</tr>
<tr>
<td>10/27/15</td>
<td>AP</td>
<td>1030CSC04</td>
</tr>
<tr>
<td>11/25/15</td>
<td>AP</td>
<td>1130CSC06</td>
</tr>
<tr>
<td>11/25/15</td>
<td>AP</td>
<td>1130CSC06</td>
</tr>
<tr>
<td>11/25/15</td>
<td>AP</td>
<td>1130CSC06</td>
</tr>
<tr>
<td>12/11/15</td>
<td>AP</td>
<td>1215CSC09</td>
</tr>
<tr>
<td>12/11/15</td>
<td>AP</td>
<td>1215CSC09</td>
</tr>
<tr>
<td>12/11/15</td>
<td>AP</td>
<td>1215CSC09</td>
</tr>
<tr>
<td>12/11/15</td>
<td>AP</td>
<td>1215CSC09</td>
</tr>
</tbody>
</table>

*Accounts Payable

*20 E 530 3310 21 7010 500 9112 0000 1,363,146.82

*20 E 530 3310 21 7010 500 9112 0000 1,363,146.82
<table>
<thead>
<tr>
<th>Vendor Name/Ref</th>
<th>PO#/Line#</th>
<th>Description</th>
<th>Inv#/Desc2</th>
<th>Inv pate</th>
<th>Chk#/Rec#</th>
<th>Check Date</th>
<th>Amount</th>
</tr>
</thead>
</table>

Total for Accounts Payable: $8,537,946.54

Grand Total: $8,537,946.54
Number of Accounts:  2

** The report displays only accounts with activity in the date range selected.

************************************ End of report ************************************