IMPACT FEE ANALYSIS
Town of Wilton, NH

Phase 2: Impact Fee Schedules

Public Schools
Fire Department
Town Roads

November 27, 2013

Prepared for:

Town of Wilton, New Hampshire
Planning Board

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EXECUTIVE SUMMARY

In 2011, BCM Planning prepared an overview of impact fee potential Wilton (Phase 1 study). That report evaluated existing capital facilities, proportionate demand measures, and supporting conditions for impact fee assessment. Subsequent to receiving that report, the Wilton Planning Board retained BCM Planning to continue the analysis into Phase 2: to prepare specific impact fee schedules and options for several identified categories from initial analysis, including:

Public Schools **Fire Department** **Town Roads**

In each of the above categories, significant amounts have been or will be invested in capacity-related improvements. This report provides a basis for assessment of impact fees to recover a portion of those costs in proportion to the average demand on facilities by new development. In some cases, multiple options are shown for impact fee assessment based on alternative estimates of cost. Each of the impact fee options reflects a cost that is no higher than the per-unit capital investment being borne by existing land uses within the community for the related capital facilities.

This impact fee analysis is not a forecast of the pace or quantity of new development that will take place in any particular period. The impact fees computed here reflect proportionate capital costs per unit of development based on the stated levels of service associated with each facility category. Revenue from impact fees will depend on the amount of new development that actually occurs in Wilton. The administrative aspects of impact fee assessments and collections, as well as the provisions for waivers or refunds, are governed by the impact fee provisions incorporated into the Wilton Zoning Ordinance.

School Impact Fee

Impact fee options for public school facilities are summarized below. The fees shown in column C reflect the proposed capital investment favored by the Wilton-Lyndeborough Cooperative School Board as of October 2013.

WILTON SCHOOL IMPACT FEE ALTERNATIVES FOR PROPORTIONATE ASSESSMENT K-12 FACILITIES				
Alternative:	A	B	C	D
Capital Cost Assumptions:	Replacement Cost Existing Facilities Less Historic SBA @ 40%	Replacement Cost Existing Facilities Less Historic SBA @ 40%	Replacement Cost Existing Facilities & Cooperative Plan for Elementary Additions, SBA Projected @ 40%	Same as Alternative C with Wilton Paying Debt Service on FRES Expansion
Capital Cost/Sq. Ft. K-5	$144	$144	$167	$167
Capital Cost/Sq. Ft. 6-12	$175	$175	$175	$175
Credit Allowances Incorporated:	Wilton Share, New Construction Portion Middle School Bond (2000)	Wilton Share of Total Debt Service on Middle School Bond (2000)	Wilton Share of Bonded Debt for New Construction at Elementary (Planned) and Middle School (2000)	Wilton Historic Share of Debt on Middle School; 100% of Debt on FRES Expansion
Average Per Unit By Structure Type - Five Structure Types				
Single Family Detached	$3,830	$3,300	$2,833	$2,257
Townhouse	$2,779	$2,491	$2,301	$1,988
Duplex & 2-Unit	$2,722	$2,466	$2,314	$2,036
Multifamily 3+ Units	$1,407	$1,244	$1,123	$945
Manufactured Housing	$2,162	$1,950	$1,818	$1,587
Average Per Unit for Two Structural Groupings				
Single Family Detached	$3,830	$3,300	$2,833	$2,257
All Other Structure Types	$2,274	$2,049	$1,905	$1,659
Average Per Square Foot - All Dwelling Unit Types				
All Housing Units	$2.25	$1.98	$1.78	$1.49
Single Family Per Unit by Bedrooms				
Two Bedrooms or Less	$2,469	$2,055	$1,749	$1,299
Three Bedrooms	$3,997	$3,479	$3,034	$2,471
Four or More Bedrooms	$4,700	$4,033	$3,398	$2,672

Only residential development would be subject to school impact fees. Waivers of the school impact fee may be granted for age-restricted housing units that meet the relevant conditions of the Wilton impact fee ordinance.

The fee options provided would allow Wilton to assess proportionate impact fees based on average dwelling unit characteristics for five types of residential structures, or for two categories of residential development (single family homes vs. all other types of dwelling units). The bedroom based fee for single family homes is shown for comparison, but was not a preferred option during discussions of draft fee schedules with the Planning Board.

A fee per square foot is also shown as an option, which would be applied to the living area a dwelling unit of any structural type. In general, living area constitutes finished dwelling unit space that is habitable, heated space or is otherwise consistent with classifications used in the property assessment system.

The most probable use of impact fee revenue will be to periodically apply these funds to offset a portion of Wilton's share of School District debt service costs.

Fire Department Impact Fee

The Fire Department impact fee is based on the total capital value of Wilton's expanded central fire station, following the completion of improvements begun in 2013. The amount of the impact fee is based distributing the total capital value of the facility (as expanded) across the projected service base of Wilton at projected build-out.

Fire Department Impact Fee	Impact Fee Per Dwelling Unit	Impact Fee Per Square Foot
Residential Fee: Average Unit and Five Structural Categories:		
Average Dwelling Unit (Average Household)	$952	$0.56
Single Family Detached	$1,011	$0.53
Townhouse	$731	$0.63
Duplex & 2-Unit	$765	$0.62
Multifamily 3+ Units	$713	$0.76
Manufactured Housing	$798	$0.84
Residential Fee in 2 Structural Categories		
Single Family Detached	$1,011	$0.53
All Other Structure Types	$779	$0.69
Commercial-Industrial Fee Schedule:	---	$0.45

Fire Department Impact fees would be assessed for both residential and non-residential development because all properties receive the benefit of these services. Fee options for residential uses include per-unit and per square foot assessments using either five structural categories or only two classifications. Fees would be assessed per square foot for commercial-industrial development.

The probable use of impact fee income for the foreseeable future will be to offset a portion of the Town's debt service commitment on the 2013 fire station expansion project.

Road Impact Fee

Two versions of a road impact fee are shown in the chart below. The fees shown under "Model A" are based on the continuation of the Town's Road Surface Management System (RSMS) long term road improvement plan for Class V paved roads. The schedule shown under "Model B" is lower, recovering only the portion of capital costs associated with improvement of the major Class V roads (those supporting medium traffic volumes or higher.)

Wilton Road Impact Fee Schedule Wilton - 2013 Options				
Development Category	MODEL A: Cost Basis = All Class V Paved Roads		MODEL B: Cost Basis = Major Class V Roads Only	
Residential Fee Schedule - Five Structure Types				
Type of Structure	**Per Dwelling Unit**	**Per Square Foot**	**Per Dwelling Unit**	**Per Square Foot**
Single Family Detached Home	$891	$0.47	$680	$0.36
Townhouse	$614	$0.53	$468	$0.40
Two or More Family Structure	$546	$0.44	$416	$0.34
Three or More Family Structure	$614	$0.65	$468	$0.50
Manufactured Home - Owned Lot	$891	$0.93	$680	$0.71
Manufactured Home - in Park	$465	$0.49	$355	$0.37
Residential Fee Schedule - Two Structure Types				
Single Family Detached Home	$891	$0.36	$680	$0.36
All Other Structure Types	$585	$0.40	$446	$0.40
Commercial-industrial	---	Fee Per Sq. Ft. After 50% Discount	---	Fee Per Sq. Ft. After 50% Discount
Retail & Restaurant	---	$1.00	---	$0.77
Office & General Commercial	---	$0.52	---	$0.39
Industrial - Warehouse	---	$0.33	---	$0.25

Road impact fees would be paid by both residential and commercial-industrial development. Residential fees per unit and per square foot are shown for five structural classifications, and for two classifications.

Fees per square foot are computed for the commercial and industrial uses, but the fee table incorporates a 50% discount. This discount is incorporated based on the high proportion of non-residential development that fronts on State highways. When the primary access to a business is a State highway, there is a probability that a higher share of its traffic impact will be on the State roads than local roads when compared to residential development that fronts predominantly on Class V roadways.

A. Conditions for Impact Fee Assessment

In New Hampshire, impact fees may be assessed to pay for a portion of the cost of specific categories of capital facilities. The amounts assessed must be reasonably proportionate to the demands placed on the capacity of those facilities by new development.

Where a municipality has already invested in capital facilities that have adequate capacity to serve the needs of new development, an impact fee may be assessed to recoup the cost to provide that capacity. If there is no surplus capacity available, impact fee may be based on the anticipated investment in capital facilities need to meet the demands of new development. If neither condition is likely to be fulfilled within a six to seven year planning period, then the assessment of an impact fee may be unwarranted or premature.

The most important part of an impact fee assessment is the determination of a proportionate cost based on reasonable standards (demand per unit of development) for various capital facilities. Impact fees may not be used simply to repair existing facilities. There must be some evidence that the capital expenditures are related to providing adequate capacity to support demand from new development.

B. Impact Fee Assessment, Collection, and Retention

The assessment of an impact fee may take place at the subdivision approval and/or building permit stage of development. "Assessment" constitutes an assignment of a fee amount to a unit of development; the actual collection of the impact fee takes place as a condition to receiving a certificate of occupancy. This practice allows the development to anticipate the amount of the fee, but to pay it at the time that the development is completed.

Once collected, impact fees can be held for a period of up to six years, at which point they must either be appropriated for the use for which they were initially assessed, or refunded (generally to the current owner of record). Impact fees may also be applied to debt service for related capital facilities; this effectively reduces the debt service impact on the tax rate.

The revenue received from impact fee assessment is a function of the pace of new construction. When development is occurring at a slow pace, impact fee generation will be minimal. But during stronger economic periods, the revenue stream will increase in proportion to the scope of building permits issued for new development. When more rapid periods of growth occur, the impact fee assessment allows the Town to capture those revenues at the same pace that development is adding to the service base and contributing to a demand on service and facilities.

C. Public School Impact Fee

1. Existing and Planned Facilities

Table 1 illustrates the estimated capacity of floor area of school facilities serving Wilton pupils. At the present time, the Town of Wilton is responsible for capital costs related to the Florence Rideout Elementary School, and the capital costs of the Wilton Lyndeborough Cooperative Middle School and High School are shared proportionately with the Town of Lyndeborough. It is possible that this arrangement will change in the future, depending on the next phase of expansion and improvements to the school system.

Under consideration are alternatives that would potentially result in the consolidation of elementary school facilities located in the two towns to jointly serve pupils from both communities. As of September 2013, the school district was considering a number of possible options to present to voters for the improvement and expansion of school facilities. Total capital improvement plans explored in initial studies involving

expansion and renovation costs ranged from $8.7 to $13.5 million. Even under a "do nothing" construction alternative, architectural estimates indicated that the Florence Rideout Elementary School (FRES) needs a minimum of $2.7 million to address ventilation and ADA issues, in addition to about $800,000 that has already been spent on interim repairs and improvements at the site.

As of October 2013 the option supported by the School Board calls for an improved and expanded cooperative elementary school at the FRES site, with all District kindergarten to be consolidated at Lyndeborough Central School (LCS). Under this option, about half of the space at the LCS would be devoted to kindergarten and the balance to SAU offices that would be moved to this site. The preliminary estimated cost to reconfigure LCS is about $600,000. The cost to add a three-story addition to the Florence Rideout School, to demolish the 1950s section, add a 24,000 square-foot, three-story section, is about $8.1 million. The combined improvement cost was estimated at $8.7 million for these projects.

In the lower half of Table 1, the improvement plan for K-5 facilities expansion and improvement is illustrated. In this scenario there would be an increase in the total floor area of the Florence Rideout School and reconfigured space at the Lyndeborough Central School. This would result in a slight increase in the amount of floor area per pupil capacity in both the Florence Rideout School and the Lyndeborough Central School, demolition a 1950s section of FRES, and improvements in the quality of space at FRES.

At present, enrollment represents just under 70% of the maximum school capacity of school facilities within the two-town cooperative district. After completion of the planned reconfiguration and construction, the schools would retain available reserve capacity, with 2013 enrollment representing about 66% of the maximum capacity of the school system after the improvements are complete.

Current "levels of service" for the schools are defined by the total floor area of the schools divided by their estimated maximum capacity. At present, K-5 facilities serving Wilton average 131 square feet per-pupil capacity, and the cooperative middle/high school provides about 146 square feet per-pupil capacity. If the proposed improvements are made with the cooperative plan expansion, schools serving Wilton pupils would have a facility ratio of about 141 square feet per-pupil capacity.

For the purpose of impact fee assessment, the following spatial ratios were applied:

- 130 square feet per pupil K-5
- 146 square feet per pupil 6-12

Table 1: Capacity and Floor Area of School Facilities

PUBLIC SCHOOL FACILITIES AVAILABLE TO WILTON PUPILS - WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT

School Facility	Year Built and Additions	Grades Served	Maximum Capacity (1)	District Enrollment Opening Day 2013	Enrollment as % of Max. Capacity	Floor Area of School Building (2)	Square Feet Per Pupil Capacity	Basis for Capacity Estimate
Existing Conditions								
Florence Rideout Elementary School	1895, 1930, 1953	Pre K to 5	310	214	69%	40,525	**131**	Kindergarten rooms @ 20 per room; regular classrooms @ 25 per room @ 85% utilization
Lyndeborough Central School	1949, 1970s, 1983, 1984, 1989	K to 5	125	67	54%	12,500	100	
Wilton-Lyndeborough Cooperative Middle School	2000	6-8	600	345	58%	87,870	**146**	School Building Aid application November 30, 1999 - capacity after expansion and improvements cited as 600
Wilton-Lyndeborough- Cooperative High School	1970	9-12						
Total Facilities		Pre K to 12	910	626	69%	128,395	141	

K-5 Facilities Cooperative Plan with Expansion and Improvements								
K-5 Facilities	Grade Configuration and Space Plan		Capacity After Renovation and Construction	2013 Enrollment if Reconfigured		Floor Area After Construction	Revised Sq. Ft. Per Pupil Capacity	Basis for Capacity Estimate
Florence Rideout	Grades 1-5 Consolidated	Education space	320	230	72%	19,520	61	Barker Architects, Inc draft proposals and drawings for School District August 2013
		Core & circ. Space	390		59%	31,480	81	
		Overall Estimated	355		65%	51,000	142	
Lyndeborough Central	Proposed with all Pre-K and K at LCS	Pre K and K only	80	62	78%	10,200	128	Floor area based on Barker Architects, Inc draft layout August 2013. Capacity based on 20 pupils per Kindergarten classroom @ 1 session/day
		4 classrooms & community space	assumes single session/day/room			(excludes proposed SAU Office Area)		
Average for Cooperative Pre-K to 5		Pre-K to 5	435	289	66%	61,200	**141**	

(1) Maximum capacity for existing Florence Rideout School based on 20 per kindergarten classroom and 25 maximum per regular classroom. Capacity estimate for renovated/expanded school from August 20, 2013 summary materials from Barker Architects, Inc. Estimated maximum capacity and floor area of Middle-High School based on School Building Aid data submitted to NH Department of Education, November 30, 1999. Capacity of LCS based on estimated maximum of 22 pupils per regular classroom.

(2) Estimated floor area of Florence Rideout school and option for cooperative building configuration from architectural analysis, August 20, 2013 materials prepared by Barker Architects, Inc.

2. Enrollment per Dwelling Unit

The next step in assigning a proportionate capital cost to average housing units was based on a detailed analysis conducted in 2011 by BCM Planning. The technique involved matching Wilton resident pupils by address with property assessment characteristics of those locations. This allowed a detailed analysis of the ratio of pupils per housing unit in Wilton by type of dwelling unit, number of bedrooms, and the living area of the housing unit.

The most reliable data from that analysis are the enrollment ratios for single-family homes because detached housing comprises about 1,158 units of the Wilton housing stock (about 73% of all dwelling units). The combined total of all other structure types in Wilton totals is only about 413 units; therefore the sample sizes for individual categories of townhouse, duplex, multifamily and manufactured housing units are even smaller. Because of the relatively small number of non-single family units in Wilton, the enrollment ratios for structure types other than single family homes were based on proportionate estimates derived from the American Community Survey (ACS) and the relationship of the ACS ratio for New Hampshire to the actual average for single family homes in Wilton. Because Wilton's single family enrollment ratio is lower than predicted by the state averages, the ACS ratios for other dwelling unit types were reduced accordingly for non-single family units.

Enrollment multipliers and related property assessment data were aggregated for five structural categories or residential development, for two structural divisions. Averages were also computed per square toot for all dwelling units, and by number of bedrooms for single family homes.

The analysis also showed that, among single family homes the one and two bedroom units contained fewer schoolchildren per unit than the average three bedroom home, while four-bedroom homes generate higher enrollment ratios. The data also show that the newer single-family housing units in Wilton have higher enrollment ratios than the community average. For example, units constructed during the 1990s or later had an average public school enrollment ratio of approximately 0.50 pupils per unit, compared to the overall community average of 0.34.

Despite the higher enrollment ratios found in newer housing units, the impact fee assessment is based on the average for all dwelling units. For impact fee assessment, the ratios that reflect current averages best represent an equitable cumulative measure of long term average demand per housing unit on school facilities. (See Table 2).

Table 2

Wilton Resident Public School Enrollment Per Household Assigned in Impact Fee	
Structure Type	K-12 Per Unit
Single Family Detached	0.342
Townhouse Structure	0.237
Two Unit Structure	0.229
Multifamily 3+ Units	0.122
Manufactured Housing	0.183

Changes in the average number of school age children in Wilton per occupied dwelling unit are shown in Figure 1 for Census years 1990, 2000 and 2010. Because of private school attendance in Wilton, the actual public school enrollment ratios in Wilton are considerably lower than would be indicated by the total school-age population. Figures 2 and 3 are tabulations of actual public school enrollment per single family home in Wilton (2011) by year built and by number of bedrooms.

Figure 1

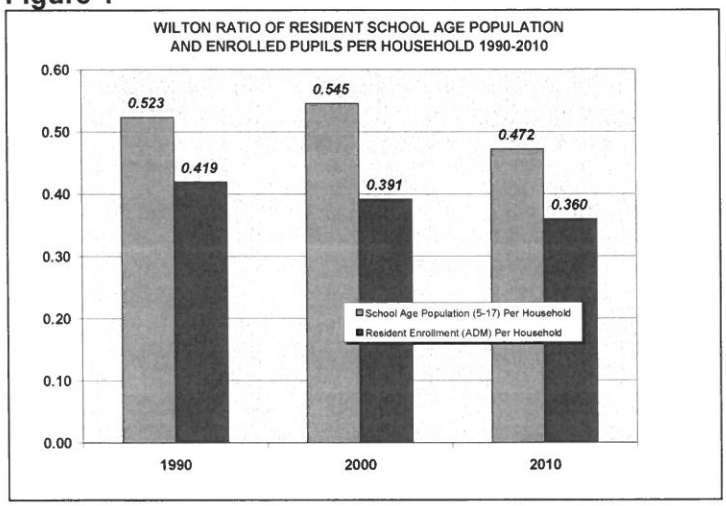


Figure 2

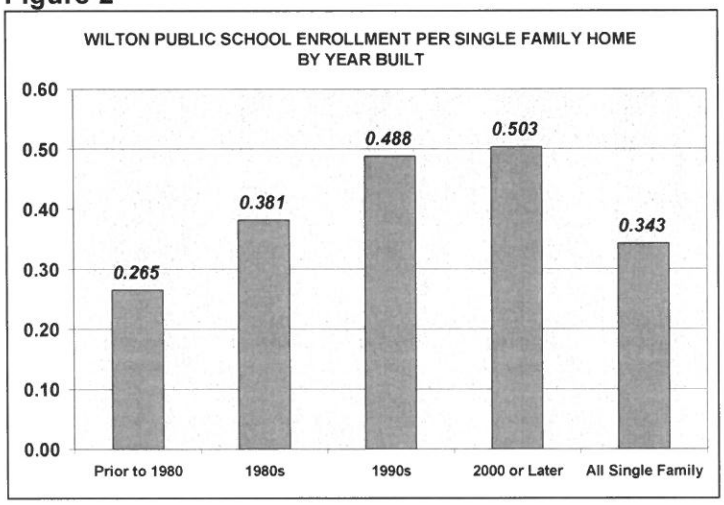
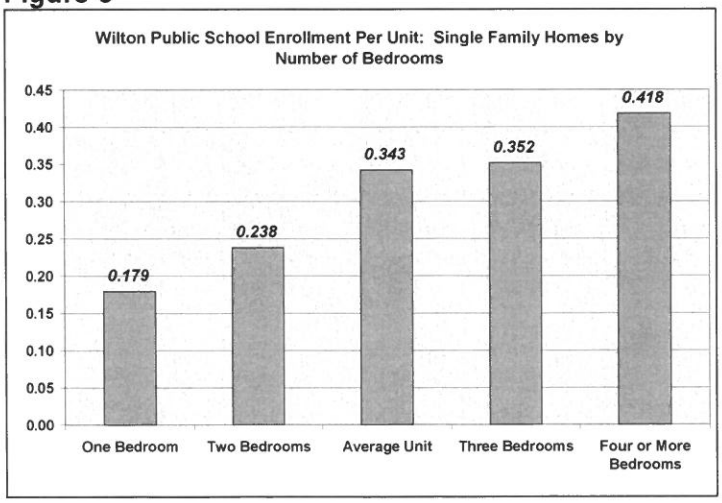


Figure 3



3. Enrollment Trend and Projection

Table 3 below shows a 20-year span of U. S. Census data for Wilton's population, households, housing units, and school age population. While the Town added 200 housing units and 258 households between 1990 and 2000, it gained only 79 units and 8 households from 2000 to 2010. The school age population increased by 166 during the 1990s and declined by 100 from 2000 to 2010.

The ratio of school age children to total households was 0.52 in 1990, 0.54 in 2000, then declined to 0.47 in 2010. However, if the school age population is computed per household under age 55, the ratios are more constant over time (0.77 for 1990, 0.80 for 2000, and 0.81 for 2010).

Table 3 – Demographic Change 1990-2010

WILTON, New Hampshire	1990	2000	2010	Change 1990-2000		Change 2000-2010	
				Number	Percent	Number	Percent
Population	3,122	3,743	3,677	621	19.9%	-66	-1.8%
In Group Quarters	0	0	0	0	nc	0	nc
In Households	3,122	3,743	3,677	621	19.9%	-66	-1.8%
Total Housing Units	1,251	1,451	1,530	200	16.0%	79	5.4%
Seasonal Units	24	19	29	-5	-20.8%	10	52.6%
Percent of total	1.9%	1.3%	1.9%				
Households (Occupied Units)	1,152	1,410	1,418	258	22.4%	8	0.6%
Owner Occupied	841	1,052	1,086	211	25.1%	34	3.2%
Renter Occupied	311	358	332	47	15.1%	-26	-7.3%
% Renter	27.0%	25.4%	23.4%				
Average Persons Per Household	2.71	2.65	2.59	-0.06	-2.0%	-0.06	-2.3%
Age 5-17 Population	603	769	669	166	27.5%	-100	-13.0%
School Age Children Per Household							
Age 5-17 Per Household	0.523	0.545	0.472	0.02	4.2%	-0.07	-13.5%
Age 5-17 Per Household < Age 55	0.766	0.797	0.807	0.03	4.0%	0.01	1.3%
Resident Public School Enrollment*	483	552	510	69	14.3%	-42	-7.6%
Per Occupied Housing Unit	0.419	0.391	0.360	-0.03	-6.6%	-0.03	-8.1%

Sources: U. S. Census for 1980, 1990, and 2000.

** Wilton Fall resident enrollment for 1980, 1990, 2000 and 2010 based on ADM in residence data (NH Dept. of Education)*

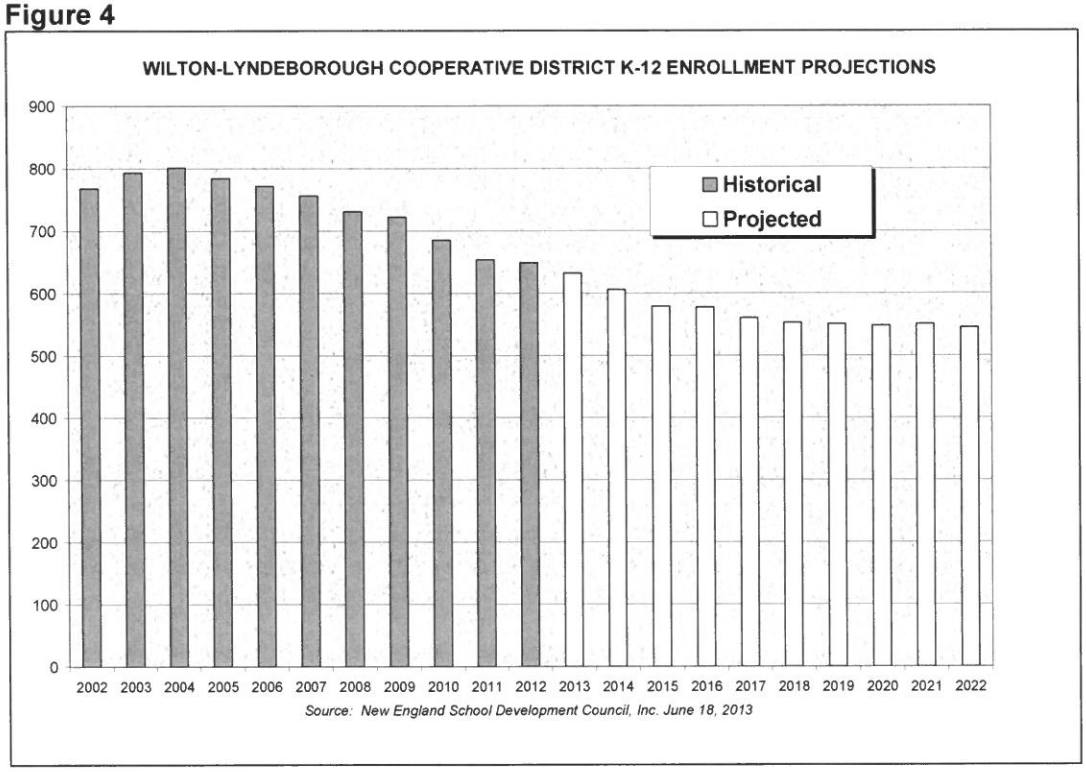
Actual enrollment per household is lower than these figures due to private school attendance and home schooling. In 2010, actual public school enrollment of Wilton resident pupils averaged 0.36 students per household.

The history of K-12 enrollment and the most recent projections for the Wilton-Lyndeborough Cooperative District are shown in Figure 4. The long term projections indicate a probable continuation of a decline in total enrollment through 2017, with some leveling off after that. As shown above in Table 3, Wilton saw a net increase of only 8 households from 2000 to 2010. Lyndeborough gained 83 households during the same period indicating total household growth for the District from 2000 to 2010 of 91 or only 9 households per year net increase.

A low level of development activity and a slow economy in the late 2000s (reduced in-migration of households), coupled with the demographic trend toward an aging population, as well as lower numbers of births, led to a decline in school enrollment.

Enrollment projections were prepared for the Wilton-Lyndeborough Cooperative School District (WLC) in June 2013, predicting further decline in enrollment through 2017 followed by a leveling off of total enrollment (see Figure 4). The projections use a technique that is strongly influenced by the presumed number of births projected for future years, and by the most recent three to five years of enrollment change (which in turn are affected by the volume of new development). The projection report cites the possibility that, if there is an improvement in economic conditions that supports a better real estate market, there could be a return to in-migration over the next 10 years that could affect the long term projections.

Figure 4



As shown previously in Table 1, the schools of the District have existing reserve capacity to accommodate additional new development. The enrollment projections suggest that this reserve capacity will remain available, as there is not expected to be net enrollment growth during the projection period.

While the schools have reserve capacity, the quality and configuration of facilities serving grades at the K-5 level in the two Towns are the current focus of proposed facility improvements and construction. While these particular improvements are not driven by net enrollment growth expectations, the improvements will be of benefit to existing as well as new development that occurs in the future.

4. School Capital Costs

An impact fee may be based on the recovery of investments in existing facilities that have reserve capacity, based on the estimated replacement cost of those facilities. School district insurance schedules as of April 2013 indicate an average replacement cost of $144 per square foot for Florence Rideout School and $175 per square foot for the Wilton Lyndeborough Cooperative Junior and Senior High School. (See Table 4.) Note that insured values represent the replacement cost of buildings and contents, and do not necessarily reflect the full cost of school development which includes land acquisition, site development, and related design and engineering studies.

Table 4

Insured Value Buildings and Contents - Wilton Lydeborough Cooperative School District PRIMEX schedule of exposures April 5, 2013					
School Facility	Sq. Ft. Per Insurance Schedule	Insured Value Buildings	Insured Value Contents	Total Insured Value	Average Per Sq. Ft.
Florence Rideout Elementary School	35,779	$4,382,000	$758,500	$5,140,500	$144
Wilton-Lyndeborough Jr/Sr HS	87,870	$13,328,000	$2,021,000	$15,349,000	$175
Lyndeborough Central School	12,839	$1,573,000	$272,200	$1,845,200	$144
Total & Average All Schools	136,488	$19,283,000	$3,051,700	$22,334,700	$164

These replacement costs (building and contents) are considerably lower than the estimated cost to construct new schools or to create the additional capacity and school space planned or anticipated for the Florence Rideout School. Based on an analysis of the architect's initial breakdown of costs, we estimate that about $189 per square foot is involved in the basic cost related to construction of additional space.

In some of cost scenarios used to compute a range of school impact fees for Wilton, BCM Planning used a blended cost for the Florence Rideout School. Existing space that will be retained in the improvement plan is valued at its replacement cost of $144 per square foot, with $189 per square foot assigned to the cost of new space to be created, resulting in a weighted average capital value of $167 per square foot.

Capital Value Assigned: Elementary School with Building Expansion

Development Cost for Elementary Expansion:	$189 per sq. ft.
Replacement Cost Existing Elementary Space:	$144
Weighted Average Capital Value	$167

For the purpose of impact fee assessment, the existing capacity ratio of 130 square feet per elementary pupil has been assigned (shown previously, Table 1) even though this average may be increased if the proposed construction goes forward to expand the Florence Rideout Elementary School.

Historically, about 40% of the principal costs of school development within the WLC were eligible for state building aid. For future projects, the State Building Aid percentage is unknown (the cost sharing rates are being amended in 2013 to take into account local fiscal capacity and other factors). While State Building Aid may differ in the future, for purposes of impact fee assessment, the fee basis assumes a historic ratio of 40%, with the representative local cost District share of capital investment in the public schools representing 60% of the total capital investment.

The purpose of the impact fee assessment is to estimate the capital investment the school district must make in order to support a typical housing unit in Wilton at current enrollment ratios. The impact fee therefore is based on the average contribution of school children per housing unit from the Town of Wilton and its proportionate demand on the school facility capacity of the District.

The final step is to deduct any appropriate credit allowances for debt service reasonably allocated to new development to pay for either existing deficiencies in school capacity or for debt service payments on new construction of space. Essentially, the credit allowance recognizes that there will be some capacity and future tax payments made by new development or the associated vacant land upon which it is built for the support of the construction of school capacity.

5. Credit Allowances

Several credit allowances have been developed within the impact fee assessment.[1] The first credit is for the original middle and high school addition and renovation that took place in 2000. Approximately 61% of that bond issue is estimated to have supported new construction of space. Past debt service costs

[1] RSA 674:21, V does not specifically require credit allowances to be computed or applied.

were paid from 2000 to 2013. Future debt service payments are projected for the years 2014 to 2019. It is assumed that vacant land (subsequently developed for housing) paid a portion of the debt service cost in the past base on its assessment as vacant land. Future payments on this debt would be paid by new development as a completed home at its higher land and building valuation. Tables 5 computes the debt service credits per $1,000 of assessed valuation. Table 6 assigns the credit value based on the assessed value assignments per dwelling unit.

Table 5 – Middle School Debt Service

MIDDLE / HIGH SCHOOL ADDITION AND RENOVATIONS 2000

Total Project (Bond)	$6,476,775
Renovation Portion of Cost	$2,500,000
New Construction Portion of Cost	$3,976,775
Percent New Space	61.4%
Percent Renovated Space	38.6%

1999 Series B 20 Year Debt Schedule 4.5% to 5.25%

Calendar Year	Principal	Interest	Total	Less State Building Aid @ 40%	Net District Cost Total Project	New Construction Portion @ 61.4% of Cost	Wilton Share of Coop Facilities @ 70.9% of District Cost
Past							
2000	$321,775	$350,543	$672,318	($128,710)	$543,608	$333,775	$236,646
2001	$325,000	$315,013	$640,013	($130,000)	$510,013	$313,148	$222,022
2002	$325,000	$300,388	$625,388	($130,000)	$495,388	$304,168	$215,655
2003	$325,000	$284,138	$609,138	($130,000)	$479,138	$294,190	$208,581
2004	$325,000	$267,888	$592,888	($130,000)	$462,888	$284,213	$201,507
2005	$325,000	$251,638	$576,638	($130,000)	$446,638	$274,235	$194,433
2006	$325,000	$235,388	$560,388	($130,000)	$430,388	$264,258	$187,359
2007	$325,000	$219,138	$544,138	($130,000)	$414,138	$254,280	$180,285
2008	$325,000	$202,888	$527,888	($130,000)	$397,888	$244,303	$173,211
2009	$325,000	$186,638	$511,638	($130,000)	$381,638	$234,325	$166,136
2010	$325,000	$169,575	$494,575	($130,000)	$364,575	$223,849	$158,709
2011	$325,000	$152,513	$477,513	($130,000)	$347,513	$213,373	$151,281
2012	$325,000	$135,450	$460,450	($130,000)	$330,450	$202,896	$143,853
2013	$325,000	$118,388	$443,388	($130,000)	$313,388	$191,166	$135,537
Future							
2014	$325,000	$101,325	$426,325	($130,000)	$296,325	$180,758	$128,157
2015	$325,000	$84,263	$409,263	($130,000)	$279,263	$170,350	$120,778
2016	$320,000	$67,200	$387,200	($128,000)	$259,200	$158,112	$112,101
2017	$320,000	$50,400	$370,400	($128,000)	$242,400	$147,864	$104,836
2018	$320,000	$33,600	$353,600	($128,000)	$225,600	$137,616	$97,570
2019	$320,000	$16,800	$336,800	($128,000)	$208,800	$127,368	$90,304
Total	$6,476,775	$3,543,168	$10,019,943	($2,590,710)	$7,429,233	$4,554,247	$3,228,961

Present Worth of Past Payments @ 5%	$3,718,753
Present Value Future Payments @ 5%	$558,524
Wilton Net Local Assessed Valuation 2012	$365,521,245
Past Payments per $1,000 Valuation Vacant Land	$10.17
Future Payments Per $1,000 Valuation Completed Dwelling	$1.53

Table 6 – Credit Allowances for Middle School Expansion

CREDIT CALCULATIONS FOR MIDDLE SCHOOL ADDITION (2000)

Type of Structure	Average Assesed Value Per Housing Unit	Raw Land Value @ 12%	Past Payment Credit -	Credit Allowance Future Debt	Total Credit Allowance Per Unit
Average Per Unit By Structure Type					
Single Family Detached	$305,000	$36,600	($372)	($467)	($839)
Townhouse	$166,000	$19,920	($203)	($254)	($457)
Duplex & 2-Unit	$147,000	$17,640	($179)	($225)	($404)
Multifamily 3+ Units	$94,000	$11,280	($115)	($144)	($259)
Manufactured Housing	$122,000	$14,640	($149)	($187)	($336)
Average Per Unit for Structural Groupings					
Single Family Detached	$305,000	$36,600	($372)	($467)	($839)
All Other Structure Types	$130,000	$15,600	($159)	($199)	($358)
All Housing Units	$261,000	$31,320	($319)	($399)	($718)
(1) Raw land value assigned at 12% of total assessed value of completed housing unit.					
Average Per Square Foot					
Single Family Detached	$160	$19	($0.19)	($0.24)	($0.43)
All Other Structure Types	$115	$14	($0.14)	($0.18)	($0.32)
All Housing Units	$153	$18	($0.18)	($0.23)	($0.41)
Per Unit by Bedrooms (Based on SFD)					
One Bedroom	$197,000	$23,640	($240)	($301)	($541)
Two Bedrooms	$238,000	$28,560	($290)	($364)	($654)
Three Bedrooms	$298,000	$35,760	($364)	($456)	($820)
Four or More Bedrooms	$384,000	$46,080	($469)	($588)	($1,057)

While there is no current debt related to construction or renovation at the Florence Rideout Elementary School, there is a general consensus that substantial improvements are needed to the school to retain its functionality and that overall school system improvements will likely be required.

While a specific plan of improvements and construction for the K-5 level have not been finalized or approved by the voters at this time, the additional credit allowance is designed to reduce the net impact fee in anticipation of the expansion portion of the proposed project. For this particular projected bond issue estimated at $8.1 million for credit allowance purposes. Based on initial cost projections it is assumed that about 67% of the total cost would be related to new construction.

In the future, State building aid will be awarded in a different manner than in past practice. In the past, New Hampshire Building Aid would reimburse a certain percent of principal costs on an annual basis during the life of an approved school bond. Future state building aid is likely to take place as an initial capital grant at the outset of a project, with the balance of cost financed by the district.

The model in Table 7 expresses this assumption in its projections, and assumes that Wilton would be responsible for 70.9% of net district debt service costs of the WLC (the current average). The credit allowance is computed in Table 7 per thousand assessed valuation. Table 8 assigns the credit based on average assessed valuation of completed housing units.

Table 7 – Anticipated Debt Service - Elementary School

PROJECTED COST OF IMPROVEMENTS TO RIDEOUT ELEMENTARY SCHOOOL

Total Estimated Cost		$8,100,000
SBA Grants	40%	$3,240,000
Remainder Bonded		$4,860,000
Interest Rate @		3.5%
Bond Term Assumed		20 Yrs

Calendar Year	Principal	Interest	Total	New Construction Share of Cost @ 67%	Wilton Share of District Cost @ 70.9%
Future					
2014	$243,000	$170,100	$413,100	$227,205	$161,088
2015	$243,000	$161,595	$404,595	$222,527	$157,772
2016	$243,000	$153,090	$396,090	$217,850	$154,455
2017	$243,000	$144,585	$387,585	$213,172	$151,139
2018	$243,000	$136,080	$379,080	$208,494	$147,822
2019	$243,000	$127,575	$370,575	$203,816	$144,506
2020	$243,000	$119,070	$362,070	$199,139	$141,189
2021	$243,000	$110,565	$353,565	$194,461	$137,873
2022	$243,000	$102,060	$345,060	$189,783	$134,556
2023	$243,000	$93,555	$336,555	$185,105	$131,240
2024	$243,000	$85,050	$328,050	$180,428	$127,923
2025	$243,000	$76,545	$319,545	$175,750	$124,607
2026	$243,000	$68,040	$311,040	$171,072	$121,290
2027	$243,000	$59,535	$302,535	$166,394	$117,974
2028	$243,000	$51,030	$294,030	$161,717	$114,657
2029	$243,000	$42,525	$285,525	$157,039	$111,340
2030	$243,000	$34,020	$277,020	$152,361	$108,024
2031	$243,000	$25,515	$268,515	$147,683	$104,707
2032	$243,000	$17,010	$260,010	$143,006	$101,391
2033	$243,000	$8,505	$251,505	$138,328	$98,074
Total	$4,860,000	$1,786,050	$6,646,050	$3,655,328	$2,591,627

Present Value Future Payments @ 5%	$1,680,878
Wilton Net Local Assessed Valuation 2012	$365,521,245
Future Payments Per $1,000 Valuation Completed Dwelling Unit	$4.60

Table 8 – Credit Allowances for Elementary School Expansion

CREDIT CALCULATIONS FOR PROPOSED ELEMENTARY SCHOOL EXPANSION					
Type of Structure	Average Assesed Value Per Housing Unit	Raw Land Value @ 12%	Past Payment Credit -	Credit Allowance Future Debt Payments -	Total Credit Allowance Per Unit
Average Per Unit By Structure Type					
Single Family Detached	$305,000	$36,600	$0	($1,403)	($1,403)
Townhouse	$166,000	$19,920	$0	($764)	($764)
Duplex & 2-Unit	$147,000	$17,640	$0	($676)	($676)
Multifamily 3+ Units	$94,000	$11,280	$0	($432)	($432)
Manufactured Housing	$122,000	$14,640	$0	($561)	($561)
Average Per Unit for Structural Groupings					
Single Family Detached	$305,000	$36,600	$0	($1,403)	($1,403)
All Other Structure Types	$130,000	$15,600	$0	($598)	($598)
All Housing Units	$261,000	$31,320	$0	($1,201)	($1,201)
Average Per Square Foot					
Single Family Detached	$160	$19	$0.00	($0.74)	($0.74)
All Other Structure Types	$115	$14	$0.00	($0.53)	($0.53)
All Housing Units	$153	$18	$0.00	($0.70)	($0.70)
Per Unit by Bedrooms					
One Bedroom	$197,000	$23,640	$0	($906)	($906)
Two Bedrooms	$238,000	$28,560	$0	($1,095)	($1,095)
Three Bedrooms	$298,000	$35,760	$0	($1,371)	($1,371)
Four or More Bedrooms	$384,000	$46,080	$0	($1,766)	($1,766)

For each of the impact fee options calculated in this analysis, standard credit allowances are deducted from the net district capital cost for school development to arrive at a net impact fee.

In summary, the basic formula for the impact fee assessment is shown below:

Average resident pupils per unit (Wilton)
x school space required per pupil
x cost per square foot for school development
(-) 40% of principal paid by State Building Aid

= District cost to support facility capacity
(-) Debt service credit allowances paid by new development in Wilton
= School impact fee for Wilton dwelling unit

Various spreadsheet models have been used to assign capital costs associated with average housing units in Wilton, with the fees computed at different levels of specificity by structure type. In one series of impact fees, five structural types are used to assign proportional impact fees. Other alternatives shown include average fees per square foot or per unit applied to all dwelling units, or fees per unit for two structural divisions (single-family homes versus all other units).

In selecting an assessment method, the Town will need to balance the need for proportionality of the assessment (level of specificity) with the administrative simplicity it desires in a fee system. For example, if the fee were based on the characteristics of all housing units combined, the results might be too heavily biased toward the impacts of a single-family home. An impact fee based on multiple structure types would require the town to differentiate more carefully between types of dwelling units based on their structural characteristics.

It is important to recognize that the school impact fee will principally represent the recoupment of the cost to create existing school capacity in proportion to the demand on that capacity from the average housing units. The fee basis is not intended to imply that the sole reason for school improvements is the direct consequence of enrollment growth. Rather, the impact fee is designed to recoup an amount that is representative of the average cost to provide adequate school facility space to meet the average demand of dwelling units in Wilton.

With an increasing share of total households in the age 55+ groups, there will be proportionately fewer households in the childbearing age groups and thus a probable overall decline in enrollment per occupied unit over the next 10 years or beyond. For this reason the Town may wish to discount the calculated fee schedules by a uniform percentage to reflect that potential. This would assure that new development in the future is not over-assessed relative to the probable average enrollment impact of the community's housing units.

6. Summary of Rationale and Assumptions of Fee Basis

- Current building improvement plans for the school district are principally related to quality improvements, repair and renovation, with options for cooperative K-5 reconfiguration. Multiple plans are under consideration, some of which result in expansion of classrooms and core facilities.

- Public school enrollment is expected to continue to decline under the most recent projections; net long term enrollment growth *is not* the primary driver of planned improvements to District facilities. If adopted, the school impact fee must be based on the premise of recouping the cost of school facility investments based on the average demand from new housing units.

- Despite the projected decline in enrollment, new development will continue to contribute pupils to the system; average enrollment in newer unit is higher than that of older existing units.

- New development derives a benefit from the availability of surplus capacity in the school facilities of the Wilton-Lyndeborough School District. The creation of that capacity represents a considerable capital investment by the Town as a member of the District.

- Available surplus capacity constructed in the past was funded by existing properties; new development has not borne any cost (with the exception of debt service costs paid in the past by vacant land) for the school capacity that it will use in the future.

- The Town may recoup the cost of capital facilities in proportion to the consumption of those facilities by new development that occurs in Wilton.

- New development is expected to have the same average resident enrollment impact per unit as average dwelling units in the community.

- The actual average public school enrollment per single family unit in Wilton is used to define average consumption of school space by such units. Averages for other types of dwelling units have been estimated based on indexing statewide enrollment ratios for such units to the Wilton average using the Town vs. statewide ratios for single family homes.

- Average enrollment per housing unit times average school facility pace per pupil times cost of space per square foot defines a reasonable capital cost for the spatial demand associated with an average residential unit.

- Credit allowances against the total capital cost are provided to recognize the value of property taxes paid by the development for debt service required to construct or expand school facilities.

- Credit allowances are not computed for renovation or repair costs, as these costs are required as a consequence of the aging of facilities rather than its development.

- The net impact fee assessed is the total capital cost associated with the facility demand of an average housing unit, less the past and future property tax cost associated with debt service for construction of school facilities.

7. School Impact Fee Options and Schedules

Tables 9 and 10, and the summaries that follow as "School Fee Detail Alternative" worksheets provide a range of options for proportionate school impact fee assessment in Wilton. BCM Planning recommends use of the fee schedules per unit or per square foot because of their relative simplicity of application compared with a bedroom-based assessment.

The fees per unit would be assessed wherever new development creates a new dwelling unit (with the exception of age-restricted units that qualify for waivers). If the fee per square foot option is selected, the rate would be applicable to total living area created under the building permit. The impact fee ordinance would allow the fee per square foot to be applied to all new additions to living area created by newly developed units or through additions of living area to existing residences. This policy could be further defined by the Planning Board in additional regulations adopted along with the chosen fee schedules to further define the assessment process.

Table 9: Options for K-12 Facilities Impact Fee

WILTON SCHOOL IMPACT FEE ALTERNATIVES FOR PROPORTIONATE ASSESSMENT K-12 FACILITIES				
Alternative:	A	B	C	D
Capital Cost Assumptions:	Replacement Cost Existing Facilities Less Historic SBA @ 40%	Replacement Cost Existing Facilities Less Historic SBA @ 40%	Replacement Cost Existing Facilities & Cooperative Plan for Elementary Additions, SBA Projected @ 40%	Same as Alternative C with Wilton Paying Debt Service on FRES Expansion
Capital Cost/Sq. Ft. K-5	$144	$144	$167	$167
Capital Cost/Sq. Ft. 6-12	$175	$175	$175	$175
Credit Allowances Incorporated:	Wilton Share, New Construction Portion Middle School Bond (2000)	Wilton Share of Total Debt Service on Middle School Bond (2000)	Wilton Share of Bonded Debt for New Construction at Elementary (Planned) and Middle School (2000)	Wilton Historic Share of Debt on Middle School; 100% of Debt on FRES Expansion
Average Per Unit By Structure Type - Five Structure Types				
Single Family Detached	$3,830	$3,300	$2,833	$2,257
Townhouse	$2,779	$2,491	$2,301	$1,988
Duplex & 2-Unit	$2,722	$2,466	$2,314	$2,036
Multifamily 3+ Units	$1,407	$1,244	$1,123	$945
Manufactured Housing	$2,162	$1,950	$1,818	$1,587
Average Per Unit for Two Structural Groupings				
Single Family Detached	$3,830	$3,300	$2,833	$2,257
All Other Structure Types	$2,274	$2,049	$1,905	$1,659
Average Per Square Foot - All Dwelling Unit Types				
All Housing Units	$2.25	$1.98	$1.78	$1.49
Single Family Per Unit by Bedrooms				
Two Bedrooms or Less	$2,469	$2,055	$1,749	$1,299
Three Bedrooms	$3,997	$3,479	$3,034	$2,471
Four or More Bedrooms	$4,700	$4,033	$3,398	$2,672

Table 10: Options for Grade 6-12 Facilities Only

WILTON SCHOOL IMPACT FEE OPTIONS BASED ON MIDDLE - HIGH SCHOOL FACILITY ONLY (GRADES 6-12)		
Alternative:	A	B
Capital Cost Assumptions:	Replacement Cost Existing Facilities Less Historic SBA @ 40%	Replacement Cost Existing Facilities Less Historic SBA @ 40%
Capital Cost/Sq. Ft. K-5	$144	$144
Capital Cost/Sq. Ft. 6-12	$175	$175
Credit Allowances Incorporated:	Wilton Share, New Construction Portion Middle School Bond (2000)	Wilton Share of Total Debt Service on Middle School Bond (2000)
Average Per Unit By Structure Type		
Single Family Detached	$2,258	$1,728
Townhouse	$1,689	$1,401
Duplex & 2-Unit	$1,666	$1,410
Multifamily 3+ Units	$845	$682
Manufactured Housing	$1,320	$1,108
Average Per Unit for Structural Groupings		
Single Family Detached	$2,258	$1,728
All Other Structure Types	$1,387	$1,162
Average Per Square Foot		
All Housing Units	$1.33	$1.06
Single Family Per Unit by Bedrooms		
Two Bedrooms or Less	$1,014	$600
Three Bedrooms	$2,416	$1,898
Four or More Bedrooms	$2,903	$2,236

School Fee Detail - Alternative A

WILTON SCHOOL IMPACT FEE CALCULATION SUMMARY - FEE BY DWELLING UNIT TYPE - 2013

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of Permanent School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			**$144**	**$175**	Total Public School Development
	Grade K-5	Grade 6-12	Total Public Schools	Grade K-5	Grade 6-12	Total Public Schools	Grade K-5	Grade 6-12	
Single Family Detached	0.140	0.202	0.342	130	146	139	$2,621	$5,161	$7,782
Townhouse Structure	0.097	0.140	0.237	130	146	139	$1,816	$3,577	$5,393
Two Unit Structure	0.094	0.135	0.229	130	146	139	$1,760	$3,449	$5,209
Multifamily 3+ Units	0.050	0.072	0.122	130	146	139	$936	$1,840	$2,776
Manufactured Housing	0.075	0.108	0.183	130	146	139	$1,404	$2,759	$4,163

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheets for Details)			Impact Fee Per Dwelling Unit
	Grade K-5 @ 40%	Grade 6-12 40%	Total Public Schools	Past	Future	Total	
Single Family Detached	$1,572	$3,097	**$4,669**	($372)	($467)	($839)	**$3,830**
Townhouse Structure	$1,090	$2,146	**$3,236**	($203)	($254)	($457)	**$2,779**
Two Unit Structure	$1,056	$2,070	**$3,126**	($179)	($225)	($404)	**$2,722**
Multifamily 3+ Units	$562	$1,104	**$1,666**	($115)	($144)	($259)	**$1,407**
Manufactured Housing	$842	$1,656	**$2,498**	($149)	($187)	($336)	**$2,162**

SCHOOL FACILITIES IMPACT FEE CALCULATION SUMMARY - TWO STRUCTURE GROUPS AND AVERAGE UNIT

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			**$144**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Single Family Detached	0.1400	0.2020	0.3420	130	146	139	$2,621	$5,161	$7,782
All Other Housing Units	0.0790	0.1138	0.1928	130	146	139	$1,479	$2,908	$4,386

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			**Impact Fee Per Dwelling Unit**
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
Single Family Detached	$1,572	$3,097	**$4,669**	($372)	($467)	**($839)**	**$3,830**
All Other Housing Units	$887	$1,745	**$2,632**	($159)	($199)	**($358)**	**$2,274**

FEES PER SQUARE FOOT - ALL HOUSING UNITS

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per 1000 sq.ft.			Floor Area Per Pupil Capacity			**$144**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
All Dwelling Units	0.0817	0.1136	0.1953	130	146	139	$1.53	$2.90	$4.43

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			**Impact Fee Per Dwelling Unit**
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
All Dwelling Units	$0.92	$1.74	**$2.66**	($0.18)	($0.23)	**($0.41)**	**$2.25**

Type of Housing Construction	BEDROOM-BASED SCHOOL IMPACT FEE						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Unit			Floor Area Per Pupil Capacity			**$144**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Two Bedrooms	0.1295	0.1088	0.2383	130	146	137	$2,424	$2,780	$5,204
Three Bedrooms	0.1408	0.2111	0.3519	130	146	140	$2,636	$5,394	$8,029
Four or More Bedrooms	0.1600	0.2583	0.4183	130	146	140	$2,995	$6,600	$9,595

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid % of			Credit Allowances (See Worksheet for Details)			**Impact Fee Per Dwelling Unit**
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
Two Bedrooms	$1,455	$1,668	**$3,123**	($290)	($364)	**($654)**	**$2,469**
Three Bedrooms	$1,581	$3,236	**$4,817**	($364)	($456)	**($820)**	**$3,997**
Four or More Bedrooms	$1,797	$3,960	**$5,757**	($469)	($588)	**($1,057)**	**$4,700**

School Fee Detail - Alternative B

WILTON SCHOOL IMPACT FEE CALCULATION SUMMARY - FEE BY DWELLING UNIT TYPE - 2013

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of Permanent School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			**$144**	**$175**	Total Public School Development
	Grade K-5	Grade 6-12	Total Public Schools	Grade K-5	Grade 6-12	Total Public Schools	Grade K-5	Grade 6-12	
Single Family Detached	0.140	0.202	0.342	130	146	139	$2,621	$5,161	$7,782
Townhouse Structure	0.097	0.140	0.237	130	146	139	$1,816	$3,577	$5,393
Two Unit Structure	0.094	0.135	0.229	130	146	139	$1,760	$3,449	$5,209
Multifamily 3+ Units	0.050	0.072	0.122	130	146	139	$936	$1,840	$2,776
Manufactured Housing	0.075	0.108	0.183	130	146	139	$1,404	$2,759	$4,163

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheets for Details)			Impact Fee Per Dwelling Unit
	Grade K-5 @ 40%	Grade 6-12 40%	Total Public Schools	Past	Future	Total	
Single Family Detached	$1,572	$3,097	**$4,669**	($606)	($763)	($1,369)	**$3,300**
Townhouse Structure	$1,090	$2,146	**$3,236**	($330)	($415)	($745)	**$2,491**
Two Unit Structure	$1,056	$2,070	**$3,126**	($292)	($368)	($660)	**$2,466**
Multifamily 3+ Units	$562	$1,104	**$1,666**	($187)	($235)	($422)	**$1,244**
Manufactured Housing	$842	$1,656	**$2,498**	($243)	($305)	($548)	**$1,950**

SCHOOL FACILITIES IMPACT FEE CALCULATION SUMMARY - TWO STRUCTURE GROUPS

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Unit			Floor Area Per Pupil Capacity			**$144**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Single Family Detached	0.1400	0.2020	0.3420	130	146	139	$2,621	$5,161	$7,782
All Other Housing Units	0.0790	0.1138	0.1928	130	146	139	$1,479	$2,908	$4,386
Average Housing Unit	0.1389	0.1929	0.3318	130	146	139	$2,600	$4,929	$7,529

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			**Impact Fee Per Dwelling Unit**
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
Single Family Detached	$1,572	$3,097	**$4,669**	($606)	($763)	**($1,369)**	**$3,300**
All Other Housing Units	$887	$1,745	**$2,632**	($258)	($325)	**($583)**	**$2,049**

FEES PER SQUARE FOOT - ALL HOUSING UNITS

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per 1000 sq.ft.			Floor Area Per Pupil Capacity			**$144**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
All Dwelling Units	0.0817	0.1136	0.1953	130	146	139	$1.53	$2.90	$4.43

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			**Impact Fee Per Dwelling Unit**
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
All Dwelling Units	$0.92	$1.74	**$2.66**	($0.30)	($0.38)	**($0.68)**	**$1.98**

Type of Housing Construction	BEDROOM-BASED SCHOOL IMPACT FEE						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Unit			Floor Area Per Pupil Capacity			**$144**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Two Bedrooms	0.1295	0.1088	0.2383	130	146	137	$2,424	$2,780	$5,204
Three Bedrooms	0.1408	0.2111	0.3519	130	146	140	$2,636	$5,394	$8,029
Four or More Bedrooms	0.1600	0.2583	0.4183	130	146	140	$2,995	$6,600	$9,595

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			**Impact Fee Per Dwelling Unit**
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
Two Bedrooms	$1,455	$1,668	**$3,123**	($473)	($595)	**($1,068)**	**$2,055**
Three Bedrooms	$1,581	$3,236	**$4,817**	($593)	($745)	**($1,338)**	**$3,479**
Four or More Bedrooms	$1,797	$3,960	**$5,757**	($764)	($960)	**($1,724)**	**$4,033**

School Fee Detail - Alternative C

WILTON SCHOOL IMPACT FEE CALCULATION SUMMARY - FEE BY DWELLING UNIT TYPE - 2013

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of Permanent School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			**$167**	**$175**	Total Public School Development
	Grade K-5	Grade 6-12	Total Public Schools	Grade K-5	Grade 6-12	Total Public Schools	Grade K-5	Grade 6-12	
Single Family Detached	0.140	0.202	0.342	130	146	139	$3,039	$5,161	$8,201
Townhouse Structure	0.097	0.140	0.237	130	146	139	$2,109	$3,582	$5,691
Two Unit Structure	0.094	0.135	0.229	130	146	139	$2,033	$3,452	$5,484
Multifamily 3+ Units	0.050	0.072	0.122	130	146	139	$1,086	$1,845	$2,931
Manufactured Housing	0.075	0.108	0.183	130	146	139	$1,626	$2,762	$4,388

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheets for Details)			Impact Fee Per Dwelling Unit
	Grade K-5 @ 40%	Grade 6-12 40%	Total Public Schools	Past	Future	Total	
Single Family Detached	$1,824	$3,097	**$4,921**	($372)	($1,870)	($2,242)	**$2,679**
Townhouse Structure	$1,266	$2,149	**$3,415**	($203)	($1,018)	($1,221)	**$2,194**
Two Unit Structure	$1,220	$2,071	**$3,291**	($179)	($901)	($1,080)	**$2,211**
Multifamily 3+ Units	$652	$1,107	**$1,759**	($115)	($576)	($691)	**$1,068**
Manufactured Housing	$976	$1,657	**$2,633**	($149)	($748)	($897)	**$1,736**

SCHOOL FACILITIES IMPACT FEE CALCULATION SUMMARY - TWO STRUCTURE GROUPS

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			**$167**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Single Family Detached	0.1400	0.2020	0.3420	130	146	139	$3,039	$5,161	$8,201
All Other Housing Units	0.0789	0.1139	0.1928	130	146	139	$1,713	$2,910	$4,623

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			Impact Fee Per Dwelling Unit
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
Single Family Detached	$1,824	$3,097	$4,921	($372)	($1,870)	**($2,242)**	**$2,679**
All Other Housing Units	$1,028	$1,746	$2,774	($159)	($797)	**($956)**	**$1,818**

FEES PER SQUARE FOOT - ALL HOUSING UNITS

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per 1000 sq.ft.			Floor Area Per Pupil Capacity			**$167**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
All Dwelling Units	0.0817	0.1136	0.1953	130	146	139	$1.77	$2.90	$4.67

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			Impact Fee Per Dwelling Unit
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
All Dwelling Units	$1.06	$1.74	**$2.80**	($0.18)	($0.93)	**($1.11)**	**$1.69**

Type of Housing Construction	BEDROOM BASED SCHOOL IMPACT FEE						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			**$167**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Two Bedrooms	0.1295	0.1088	0.2383	130	146	137	$2,811	$2,780	$5,591
Three Bedrooms	0.1408	0.2111	0.3519	130	146	140	$3,057	$5,394	$8,450
Four or More Bedrooms	0.1600	0.2583	0.4183	130	146	140	$3,474	$6,600	$10,073

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			Impact Fee Per Dwelling Unit
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
Two Bedrooms	$1,687	$1,668	**$3,355**	($290)	($1,459)	**($1,749)**	**$1,606**
Three Bedrooms	$1,834	$3,236	**$5,070**	($364)	($1,827)	**($2,191)**	**$2,879**
Four or More Bedrooms	$2,084	$3,960	**$6,044**	($469)	($2,354)	**($2,823)**	**$3,221**

School Fee Detail - Alternative D

WILTON SCHOOL IMPACT FEE CALCULATION SUMMARY - FEE BY DWELLING UNIT TYPE - 2013

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of Permanent School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			**$167**	**$175**	Total Public School Development
	Grade K-5	Grade 6-12	Total Public Schools	Grade K-5	Grade 6-12	Total Public Schools	Grade K-5	Grade 6-12	
Single Family Detached	0.140	0.202	0.342	130	146	139	$3,039	$5,161	$8,201
Townhouse Structure	0.097	0.140	0.237	130	146	139	$2,109	$3,582	$5,691
Two Unit Structure	0.094	0.135	0.229	130	146	139	$2,033	$3,452	$5,484
Multifamily 3+ Units	0.050	0.072	0.122	130	146	139	$1,086	$1,845	$2,931
Manufactured Housing	0.075	0.108	0.183	130	146	139	$1,626	$2,762	$4,388

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheets for Details)			Impact Fee Per Dwelling Unit
	Grade K-5 @ 40%	Grade 6-12 40%	Total Public Schools	Past	Future	Total	
Single Family Detached	$1,824	$3,097	**$4,921**	($372)	($2,446)	($2,818)	**$2,103**
Townhouse Structure	$1,266	$2,149	**$3,415**	($203)	($1,331)	($1,534)	**$1,881**
Two Unit Structure	$1,220	$2,071	**$3,291**	($179)	($1,179)	($1,358)	**$1,933**
Multifamily 3+ Units	$652	$1,107	**$1,759**	($115)	($754)	($869)	**$890**
Manufactured Housing	$976	$1,657	**$2,633**	($149)	($979)	($1,128)	**$1,505**

SCHOOL FACILITIES IMPACT FEE CALCULATION SUMMARY - TWO STRUCTURE GROUPS

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			**$167**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Single Family Detached	0.1400	0.2020	0.3420	130	146	139	$3,039	$5,161	$8,201
All Other Housing Units	0.0789	0.1139	0.1928	130	146	139	$1,713	$2,910	$4,623

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			**Impact Fee Per Dwelling Unit**
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
Single Family Detached	$1,824	$3,097	$4,921	($372)	($2,446)	**($2,818)**	**$2,103**
All Other Housing Units	$1,028	$1,746	$2,774	($159)	($1,043)	**($1,202)**	**$1,572**

FEES PER SQUARE FOOT - ALL HOUSING UNITS

Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per 1000 sq.ft.			Floor Area Per Pupil Capacity			**$167**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
All Dwelling Units	0.0817	0.1136	0.1953	130	146	139	$1.77	$2.90	$4.67

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			**Impact Fee Per Dwelling Unit**
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
All Dwelling Units	$1.06	$1.74	**$2.80**	($0.18)	($1.22)	**($1.40)**	**$1.40**

Type of Housing Construction	**BEDROOM BASED SCHOOL IMPACT FEE**						Cost of School Space @ Indicated $/Sq. Ft.		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			**$167**	**$175**	Per Sq. Ft.
	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Two Bedrooms	0.1295	0.1088	0.2383	130	146	137	$2,811	$2,780	$5,591
Three Bedrooms	0.1408	0.2111	0.3519	130	146	140	$3,057	$5,394	$8,450
Four or More Bedrooms	0.1600	0.2583	0.4183	130	146	140	$3,474	$6,600	$10,073

Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheet for Details)			**Impact Fee Per Dwelling Unit**
	K-5 Schools 40%	6-12 Schools 40%	Total Public Schools	Past	Future	Total	
Two Bedrooms	$1,687	$1,668	**$3,355**	($290)	($1,909)	**($2,199)**	**$1,156**
Three Bedrooms	$1,834	$3,236	**$5,070**	($364)	($2,390)	**($2,754)**	**$2,316**
Four or More Bedrooms	$2,084	$3,960	**$6,044**	($469)	($3,080)	**($3,549)**	**$2,495**

D. Fire Department Impact Fee

1. Fire Station Space and Facility Standard

The Wilton Fire Department maintains a single, central fire station in the center of its downtown. For the first time since 1958, the fire station is undergoing expansion, which will enlarge the facility from its present 4,882 square feet to a size of 10,397 square feet. For the purpose of impact fee assessment for the Fire Department, the fee basis assigns the total capital investment in the fire station (its existing floor area as well as the 2013 addition) to the projected buildout of the Town of Wilton with respect to population, employment, and building floor area.

Summary of Service Base and Facility Standard Assumptions:

Fire station expansion in 2013 enlarges facility to 10,397 square feet

First expansion to space since original 1958 construction (4,882 square feet)

The expanded station is assumed to be capable of serving projected buildout of the Town of Wilton (estimates adapted from 2003 NRPC study by BCM Planning):

Residential Development at Buildout:

2,500 housing units
Existing average housing unit is 1,697 square feet living area
4.24 million square feet residential buildout at current average housing unit size

Non-Residential Development at Buildout:

1.5 million square feet non-residential uses including government

Total Floor Area of Development at Buildout:

5.742 million square feet of finished building area in Wilton

Facility Standard:

1.81 square feet of fire station space per thousand square feet of development at buildout (10,397 square feet of space serving development of 5.742 million square feet) x 1000

2. Proportionate Demand on Facility

It is further assumed that the residential share of demand (see Table 11) is approximately 78% from the residential sector and 22% from the non-residential sector. These proportions are used to allocate facility values for the fire station to the total build out year with a net increment in floor area and related costs attributable to new development on the same proportionate basis.

Table 11: Proportionate Demand Assigned by Sector:

Proportionate Indicator	Residential	Non-Residential
Population/Employment	70.5%	29.5%
Assessed Valuation	88.4%	11.6%
Building Area (Finished)	74.4%	25.6%
Average	**77.8%**	**22.2%**

3. Capital Cost of Fire Station

The capital values assigned to the completed fire station are shown in Table 12. The replacement cost of the 1958 section of the building has been based on the insured value of building and contents at $1.25 million. The cost of the new addition is just under $1.7 million, plus the cost of previous planning and design studies of approximately $100,000. This results in a total capital investment for the fire station of just over three million dollars for its total of 10,397 square feet, or an average of $293 per square foot of fire station space.

Table 12

Fire Station Capital Investment	Capital Cost	Floor Area
Replacement Cost 1958 Building	$1,250,000	4,882
Cost of 2013 Addition 2013	$1,698,950	5,515
Design and Planning Studies	$100,000	
Total Capital Investment	$3,048,950	
Fire Station Square Feet with Addition		10,397
Average Capital Investment Per Sq. Ft.		**$293**

The next step is to assign an estimated facility standard that can be used to apportion capital costs between both residential and non-residential development.

4. Cost Allocation per Unit of Development

Table 13 summarizes the cost allocation assumptions applied to generate a proportionate impact fee for the Fire Department. The base year estimates in Table 13 reflect BCM Planning analysis of the property tax assessment base of the town of Wilton in 2011 and U.S. Census demographics from the 2010 Census (100% count).

Local employment (jobs in Wilton) is estimated also on a 2010 base from New Hampshire Employment Security. The 2010 baseline for the residential sector is 1,530 dwelling units with an average floor area of just under 1,700 square feet per unit. The "supportable service base" for a horizon year reflects the assumptions of build out in the residential and non-residential sectors.

Non-residential finished floor area is estimated at 915,000 square feet for the base year. The buildout service base for the community is projected at 2,500 housing units and 1.5 million square feet of non-residential space. At the current average of 1,697 square feet of residential living area per housing unit, total finished area of buildings in Wilton at build out would be 4.24 million square feet. Total residential and non residential floor area at buildout under these assumptions would be 5.74 million square feet. At the time of build out the fire station with 10,397 square feet would represent a ratio of 1.81 square feet of station space per 1,000 square feet of floor area within Wilton.

As of the 2010 base year (prior to expansion of the Fire Station) the town supported only 1.39 square feet station space per 1,000 square feet of buildings. At a standard of 1.81 square feet the base year need for expansion is 1,476 square feet of fire station space attributable to base year needs. The remainder of the 2013 addition (approximately 4,000 square feet) is attributable to the needs of new development occurring between the base year and buildout.

The resulting calculations indicate that an average residential unit could be assigned a capital cost of $952 per dwelling unit for the fire station and commercial-industrial uses at $0.45 per square foot. Using these unit costs, Table 13 translates the amount into an impact fee per unit based on estimated average household size for residential uses. A flat rate per square foot is recommended for commercial industrial uses, as there was no further data available in Wilton to differentiate between the relative demands of various categories of non-residential use.

Table 13: Fire Department Impact Fee Model

FIRE DEPARTMENT IMPACT FEE MODEL - WILTON NH			
Service Demand Factor	Base Year (Census Demographics are 2010)	Projected Supportable Service Base with Expanded Facillities	Change from Base Year
RESIDENTIAL SECTOR			
Population (Residential Demand)	3,677	5,746	2,069
Total Housing Units	1,530	2,500	970
Households	1,418	2,317	899
Average Persons Per Household	2.59	2.48	-0.11
Residential Living Area	2,596,410	4,242,500	1,646,090
Average Per Dwelling Unit	1,697	1,697	assume constant
NON-RESIDENTIAL SECTOR			
Employment Public & Private	1,352	2,209	857
Non-Residential Floor Area	915,000	1,500,000	585,000
Floor Area Per Employee	677	677	
Total Finished Area of Buildings in Wilton	3,511,410	5,742,500	2,231,090
Floor Area of Fire Station	**Base Year Condition (2010)**	**Expanded Station with 2013 Addition**	**Change Base Year to Buildout**
Gross Floor Area of Fire Station	4,882	10,397	5,515
Station Space Per 1000 Sq. Ft. of Building Area	1.39	1.81	0.42
Standard Applied to Base Year and Buildout	1.81	1.81	0.00
Station Space Needed Base Year and Buildout	6,358	10,397	4,039
Station Space Deficiency at Standard Applied	1,476		
	Capital Facility Cost Allocation		
Total Capital Investment - Fire Station	Value Assigned to Existing Development	Design Year Facility Value	Cost Allocation to New Development
Average Facility Investment Per Sq. Ft.	$293	$293	$293
Attributed Building Costs - Fire Department	$1,864,502	$3,048,950	**$1,184,448**
Total Capital Facility Investment - Fire Dept.	**$1,864,502**	**$3,048,950**	**$1,184,448**
Public Safety Demand By Sector			
Residential Share of Demand	78%	78%	**Cost Allocation to New Development**
Non-Residential Share of Demand	22%	22%	
Attributable Capital Investment - Residential	$1,454,312	$2,378,181	$923,869
Attributable Capital Investment - Non-Residential	$410,190	$670,769	$260,579
Residential Cost Per Housing Unit	**$951**	**$951**	**$952**
Non-Residential Cost Per Sq. Ft.	**$0.45**	**$0.45**	**$0.45**

Wilton issued bonds in 2013 for part of the cost to improve and expand the fire station. About 45% of the total cost of the fire station project was funded through the appropriation of accumulated capital reserves, amounting to nearly $764,000. This amount is in excess of the value of the base year deficiency in space (1,467 square feet @ $293 per square foot = $ 432,468). The large appropriation from the capital reserve fund means that existing taxpayers raised and invested an amount that more than covered the cost of base year deficiencies, as well as a portion of a facility needs that are attributable to accommodating future new development. It is the opinion of BCM Planning that additional credit allowances against the computed fee are not necessary because the Town advanced the funds necessary to offset pre-existing deficiencies.

Table 14 shows the average living area per dwelling unit in Wilton based on 2011 assessment data. These averages are used later to compute fees per square foot for residential development as one option for impact fee assessment.

Table 14 – Average Living Area In Wilton Housing Units (2011)

Structure Type	Average Sq. Ft. Living Area Per Unit
Average Unit and Five Structural Categories:	
Average - All Housing Units	1,697
Single Family Detached	1,895
Townhouse	1,159
Duplex & 2-Unit	1,235
Multifamily 3+ Units	942
Manufactured Housing	955
Two Structure Categories:	
Single Family Detached	1,895
All Other Structure Types	1,123

5. Fee Schedule

The impact fee options for the Fire Department in Table 15 reflect an allocation of total capital investment in the Fire Station (as expanded) across the projected service base of Wilton at buildout.

Table 15: Fire Department Impact Fee Schedule

Fire Department Impact Fee	Average Household Size Estimated 2010	Impact Fee Per Dwelling Unit	Impact Fee Per Square Foot
Residential Fee: Average Unit and Five Structural Categories:			
Average Dwelling Unit (Average Household)	2.59	**$952**	**$0.56**
Single Family Detached	2.75	**$1,011**	**$0.53**
Townhouse	1.99	**$731**	**$0.63**
Duplex & 2-Unit	2.08	**$765**	**$0.62**
Multifamily 3+ Units	1.94	**$713**	**$0.76**
Manufactured Housing	2.17	**$798**	**$0.84**
Residential Fee in 2 Structural Categories			
Single Family Detached	2.75	**$1,011**	**$0.53**
All Other Structure Types	2.12	**$779**	**$0.69**
Commercial-Industrial Fee Schedule:	---	---	**$0.45**

E. Town Road Impact Fee

1. Purpose and Rationale

RSA 674:21, V lists the specific facilities for which impact fees may be assessed. With respect to highways, this list includes "road systems and rights of way" only; there is no mention of other related maintenance facilities. The statute also requires that impact fees may be assessed only for facilities which are "owned or operated" by the municipality (or by a school district of which the Town is a member). Therefore, improvements to State highways cannot be used be used as a basis for local road impact fees. The road impact fee basis discussed in this chapter is limited to improvements occurring within the Class V road system and the related right of way.

In communities that develop and implement a comprehensive Road Surface Management System (RSMS) plan for road improvements, there is a stronger rationale for including all Class V roads in the impact fee basis because there is greater assurance of widespread benefits across the entire community in the form of continuous improvement and preservation of the pavement condition of the entire road network.

The RSMS approach is to prioritize road improvements to slow the rate of deterioration of the road surface and avoid more costly treatments in the future such as full reconstruction. A program of regular improvements helps to maintain the value of the Town's investment in its roads, and preserves and enhances roadway capacity for both existing and new development. Wilton has been following an RSMS program originally developed in 2005.

A second approach to the impact fee, which results in a lower assessment level, reflects the portion of improvement cost associated with major Class V roads only. This alternative is also illustrated in this section as an alternative basis of assessment.

2. Impact Fee Method

The elements of the selected model are based on a "lane mile" roadway cost per unit of new development. The capital costs are intended to reflect the cost to reconstruct roads using reclamation and repaving methods.

Some impact fees of this type are based on the total original construction of the road system, including all necessary land clearing, original excavation, and new materials needed to build a new road. Others are based on the full cost of full reconstruction of the existing roadway base and sub-base materials. In this impact fee the capital cost allocation is based on the lower cost reclamation method.

Components of this model include estimates of:

1. Road inventory and paved Class V portion of network
2. Average trip length (national average for home-based trip)
3. Average number of trips per unit or per 1,000 square feet associated with the land use
4. Estimated share of average trip length occurring within Wilton
5. Percent of local trip mileage on Town paved roads
6. Capital value of roads: cost per linear foot of road reconstruction (through reclamation)

3. Wilton Road Inventory

a. Road Mileage Based on State Classification

Table 167 illustrates the most recent road inventory for the town of Wilton from the New Hampshire Department of Transportation, showing a breakdown of road mileage in town and lane miles of roadways by classification. Local Class V roads maintained total approximately 53 linear miles or about 97.7 lane miles of highway. This Class V mileage does not include the portions of State secondary roads for which the Town of Wilton provides winter maintenance.

Table 16

ROADS IN WILTON 2012 NH DOT INVENTORY		
NHDOT Legislative Class	**Linear Miles**	**Lane-Miles**
I - Primary Highways	5.879	12.178
II - Secondary Highways	13.498	27.038
III - Recreational Roads	0	0
IV - Compact Roads	0	0
V - Local Roads - Maintained	53.034	97.729
VI - Local Roads Not Maintained	0.828	1.261
Private Roads	12.931	19.97
Total	86.17	158.176
Subtotal Public Maintained	72.411	136.945
Class V as % of Public Maintained Roads	*73.2%*	*71.4%*
Data Source: NHDOT, January 17, 2012		

Class V mileage comprises about 73% of total publicly maintained road miles (State and Town) in Wilton.

The NHDOT inventory shows a total of just over 53 miles in Class V roads in Wilton; the 2005 RSMS inventory is about the same at 53.9 miles. [2]

Note that these mileage totals do not include the portions of State secondary highways in Wilton for which the Town provides Winter maintenance. The impact fee basis should represent only the capital facilities which are "municipally owned or operated", or those comprising the Class V system.

b. Wilton Class V Road Inventory (RSMS, 2005)

Table 17 summarizes a breakdown by BCM Planning of the estimated road surface area and road mileage by the relative traffic volume rankings based on the 2005 RSMS inventory. Based on the analysis in Table 2, the Wilton Class V paved roads that carry medium to high traffic volume represents 73% of Class V mileage and 76% of Class V paved surface area.

The original Wilton 2005 RSMS[3] data base assigned numeric ranks of one to five based on the relative importance of each road segment based on relative traffic volume. This ranking provides a means to distinguish the road mileage of the central road system of Class V highways in Wilton from other locally maintained roads.

[2] The Wilton Highway Agent has indicated that the Town maintains 57 miles of roadway (about 45 miles paved and about 12 unpaved.) For the purpose of this study, BCM Planning has relied on the 2005 RSMS inventory as the most detailed source on road segments and condition ratings.

[3] RSMS refers to Road Surface Management System, which provides an inventory of roadways and pavement conditions, along with recommended levels of improvement needed by road segment.

Table 17

Road Surface	Shoulder Type	Road Length Miles	Road Surface Area Sq. Ft.	Avg Road Width	Avg PCI 2005 Inventory
Roads with Medium Or Higher Traffic Volume					
Paved, Asphalt	Gravel	26.984	3,488,380	24.5	66
Paved, Asphalt	Paved, Asphalt	2.522	376,981	28.3	53
Unpaved	Gravel	1.306	147,111	21.3	46
Subtotal Total Med Vol. or Higher		30.812	4,012,473	24.7	62
Roads with Low to Low-Medium Traffic Volume					
Paved, Asphalt	None	0.904	72,695	15.2	49
Paved, Asphalt	Natural	0.153	14,541	18.0	53
Paved, Asphalt	Gravel	8.87	1,071,111	22.9	56
Paved, Asphalt	Paved, Asphalt	0.825	96,001	22.0	58
Unpaved	None	5.174	403,751	14.8	68
Unpaved	Natural	0.086	9,082	20.0	74
Unpaved	Gravel	7.103	704,753	18.8	78
Subotal Low to Low-Med Volume		23.115	2,371,934	19.4	64
Total Town Roads		53.927	6,384,407	22.4	63
Med Volume or Higher as % of All Town Roads		*57.1%*	*62.8%*		
Total Paved Town Roads		*40.258*	*5,119,710*		
Medium Volume or Higher Paved Roads as % of all Paved Town Roads		*73.3%*	*75.5%*		

Source: BCM Planning LLC tabulation of RSMS 2005 inventory of Town roads in Wilton. Average PCI computed as weighted average based on surface area of segment ratings in RSMS analysis.

For the purpose of impact fee assessment the fee basis could include either (1) the Class V inventory that is paved or (2) the portion of that inventory that is more heavily used, representing the Town's "major" Class V roads.

4. Wilton Road Improvement Program

The Wilton Highway Agent developed a long term road improvement program based on a 2005 RSMS inventory and analysis of its Class V road system. Wilton's road improvement plan centers on reclamation (grinding and re-using) existing pavement rather than a more costly full depth reconstruction using all new base material. In this process, the Town contracts for reclamation services and asphalt paving. The Highway Department crew replaces culverts, clears trees and brush, and ditches the sides of the roads to prepare the roads for reclamation. A paving contractor then lays a 2" asphalt base course, followed by another 1" topcoat within 5 years. The Highway Department performs traffic control during the reclamation and paving process. Funds for contract services and construction materials, and limited labor costs are generally drawn from the Department's resurfacing budget. In some cases, funds are added from the Highway budget.[4]

[4] Based on description of road reconstruction methods from Steve Elliott, Highway Agent.

The Town's planned expenditure, based on the Highway Agent's improvement program, averages $250,000 to $300,000 per year for the planning period 2011 to 2016. The reconstruction cost estimates generated by the Highway Department reflect capital outlay estimates for contracted services for reclamation and asphalt paving only. Other components of the cost of road reconstruction are absorbed by the Highway Department (for ditching, drainage, and traffic control). Contract costs for road paving and reclamation may not represent the full cost of the road improvement program and the labor and materials provided by the Town in support of the overall program. The road impact fee should be commensurate with the actual level of improvement being made by the Town within its road reconstruction program, which relies principally on a reclamation process.

5. Reclamation Cost Estimates

BCM Planning has used a cost model to estimate the total improvement costs involved with reclamation of roads in order to meet New Hampshire state-recommended standards for class five highways carrying average daily traffic volume of 1,500 vehicles or more. The cost model estimates a range of road costs including full dept reconstruction and full depth reclamation applied to a paved width of 24 feet.

For 2013 the comprehensive cost for road reconstruction using reclamation is projected at $87 per linear foot. It is recognized that at present that the Town highway crew performs part of the work necessary for the overall road reclamation and improvement program. If the town wished to recover only the contracted share of total road improvement costs, a lower linear foot value could be substituted in the model.

The full cost for road improvements using reclamation has been based on engineering estimates[5] for a Class V road segment with a 24-foot paved width and gravel shoulders, using dimensions and specifications that reflect NHDOT "Minimum Geometric & Structural Guides for Local Roads and Streets" for roads with capacity to accommodate average daily traffic of 1,500 vehicles per day or more. Assumptions and cost estimates are shown below in Table 18.

Table 18: Estimated Cost of Full Depth Reclamation - 2013

Cost of Full Depth Reclamation (1500 & Over Veh/Day) with Gravel Shoulders (NH Recommended Standards)					
Description	**Quantity**	**Unit**	**Unit Price[5]**	**Total Price**	**Cost Per Foot**
Reclaim Pavement (Milling)	14,080	SY	$3	$42,240	$8.00
Reclaim Pavement (Grade/Compact)	14,080	SY	$2	$28,160	$5.30
Base Course (Crushed Gravel)	913	CY	$25	$22,825	$4.30
Bituminous Pavement Surface Course[1]	1,162	TON	$100	$116,200	$22.00
Bituminous Pavement Binder Course[1]	1,549	TON	$100	$154,900	$29.30
Road Side Ditching[2]	7,920	LF	$10	$79,200	$15.00
Erosion & Sedimentation Controls	5,280	LF	$1	$5,280	$1.00
Loam & Seed[3]	293	SY	$5	$1,465	$.30
Mulching4	8,800	SY	$1	$8,800	$1.70
				Total Cost Per Foot	$86.90
				Total Cost Per Mile[6]	**$459,000**

NOTES:

1 Assume a pavement thickness of 3.5" (2" Binder and 1.5" Surface)
2 Assume reconstructed road is crowned w/ ditching on 75% of road length
3 Assume loam and seed needed for 25% of road length and width of 10 feet
4 Assume mulching needed for road side ditching and width of 10 feet
5 Assume October 2013 Unit Prices. Unit Prices are subject to change based on market value of items.
6 Total Cost Per Mile is rounded to the nearest $1,000

Source: Model and estimated quantities prepared for BCM Planning, LLC by Wright-Pierce Engineers, October 2007; Unit costs for the model updated October 2013.

[5] A model for estimating reconstruction and reclamation costs for typical NH Class V road sections was prepared for BCM Planning by Wright-Pierce Engineers in October 2007. This model has been updated to October 2013 by amending the model with new unit cost estimates from Wright-Pierce for components of construction costs including the cost of asphalt, gravel, reclamation, and associated costs for open drainage.

The fee basis centers on the use of a typical "lane-mile" of roadway to define a generic unit cost for a standard road segment. [6] Cost estimates for the road impact fee basis reflect full depth road reconstruction using reclamation techniques. The result of periodic reconstruction is the preservation an enhancement of roadway capacity and surface quality of the principal Class V roads of the Town, which is of benefit to existing and new development.

6. Road Fee Model Structure

The assumptions of the models include the following:

- The Class V road network is treated as a single system, resulting in a uniform cost per trip applied to new development (subject to adjustment for the percent of trips considered "new" trips).

- The nexus between the fee assessed and the improvements provided is the continuous improvement of the Class V road network and the capacity it provides to accommodate trips generated by new development.

- This method presumes a uniform cost for a generic highway segment, and uniform capacity for local roads. Actual costs within the system may vary depending on the type and location of roads in the system. These costs are not intended to reflect the location-specific improvements that may be required for individual developments to meet subdivision or site plan approval requirements.

- Some road impact fees using this method use a higher cost basis that reflects the full construction cost of a roadway as if it were newly created from raw land, or fully rebuilt using all new materials. While it may be possible to recover this cost as an impact fee, most actual road improvement strategies, as in Wilton, reflect scheduled road improvements that include a series of reconstruction (usually through reclamation), improvements to the paved surface, and widening of existing roadways where practical. Rarely do local improvement programs include new construction of additional lane-miles of Class V roads.

Typical "Lane-Mile" Cost Approach

Average trip ends per day for the land use (trip generation)
÷ 2 (for one-way travel)
× Average trip length
x % of trips affecting primary locally maintained paved roads
× % new trips (generally 100% for residential; variable for other land uses)
= New vehicle miles per day attributable to the land use
÷ Capacity of a lane-mile of roadway (vehicles per day)
= Vehicle lane miles (expressed as road surface area) encumbered by land use
× Construction cost per vehicle lane-mile of roadway
= Road impact fee for land use

Unless adjusted for the amount of travel that is likely to affect *local roads*, this approach will generate total lane-miles used, inclusive of state and federal highways and roads outside the Town of Wilton. Therefore, for use in local road impact fee assessment, such a model should be adjusted based on reasonable assumptions about typical travel distance and frequency as it affects the primary local road network.

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[6] This approach is illustrated in A Practitioner's Guide to Development Impact Fees, 1991, by James C. Nicholas et.al. al.

For example, one assumption of the model is average trip distance. An average trip generated by a single family home (average for all trip purposes) is about 9.7 miles, but not all of that trip distance will take place within the Wilton town boundaries, and not all of it will occur on Class V roads.

National data indicates that about 57% of trips have shorter trip lengths (under 6 miles), which is used in the impact fee model as a proxy measure to adjust total trip length to the portion of the trip likely to take place within the Town.

Characteristics of Wilton's local road network include:

- 73% of the total publicly maintained road miles in Wilton are Class V roads.
- 75% of the Class V road mileage in Wilton is paved
- 57% of the total Class V road miles in Wilton have medium or higher traffic volumes ("major" roads)

7. Road Impact Fee Calculations

a. Fee Based on Improvement to Class V Paved Roads

This initial model is based on computing a per-trip cost rate using a single-family home as the baseline. The purpose of the upper part of the model, shown as demand factor, is to estimate the number of vehicle lane miles used per day on Class V roads. Based on the percentages applied, we estimate the average miles per new trip on major class five paved roads is about 3.04 miles per day, per trip. This translates to approximately 14.55 vehicle lane miles used per day by vehicle trips generated by a single-family home.

The cost estimates for road improvements are based on an estimated cost for full depth reclamation of a model road segment at about $87 per linear foot. A cost per mile is computed, and then divided by the number of traffic lanes (2) to estimate the cost per lane-mile of roadway.

Class V road capacity is estimated using the National Regional Planning Commission estimates contained in the Town of Wilton Master Plan for class five local roads at level of service C (7,500 vehicles per day). The capacity of a "lane-mile" of highway is assigned at an average daily traffic volume of 7,500[7] vehicles per day or (for a typical 2-lane road) 3,750 vehicles per lane per day. Based on the estimated capacity of a Class V roadway segment (vehicles per day per lane), an average cost per vehicle lane mile of roadway is computed.

The capital cost for road reconstruction (using reclamation) based on the above assumptions averages just over $61 per vehicle lane mile. When this capital cost is multiplied by the average vehicle lane-mile use for the single family home (14.55) the average associated road cost is computed at $891 per housing unit. This may also be expressed as a rate of $93 per new trip generated (average daily travel). (Peak trip rates are not used in this model because of the nature of the lane-mile approach is to compute the road surface area encumbered by average daily travel generated by a land use.

The per-trip rate is applied to average daily trip rates as estimated by the Institute of Transportation Engineers (ITE) to assign impact fees per unit for other structure types and for non-residential uses.

See Table 19 for the road impact fee per trip calculation based on the Class V paved roads. Table 20 provides the fee schedule for assessments to new development.

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[7] Based on the Wilton Master Plan (1998), Transportation Chapter. Capacity estimates prepared by Nashua Regional planning Commission for local roads at level of service (LOS) C.

Table 19: Estimated Cost Per Trip – All Class V Roads

WILTON ROAD RECLAMATION COST BASIS FOR IMPACT FEE - LANE MILE IMPROVEMENT COST		
Demand Factor	Quantity	Source or Purpose of Factor
Single Family Home trips per day	9.57	Average daily trips generated by land use
Percent New Trips	100%	Ratio for single family home, new development
Average Trip Length - Miles	9.72	National Household Transportation Survey (NHTS) - U. S. Avg. 2009
Local Portion of Trip Length - Adjustment Factor	57.0%	Portion of trips < 6 miles length (U. S. Avg, NHTS, 2009)
Percent of Public Road Miles Class V	73.2%	NHDOT inventory 2012 all roads publicly maintained
Paved Class V as % of all Class V Roads	75.0%	Assumes all Class V paved roads in Wilton are included in network
Miles Per New Trip on Class V Paved Roads	3.04	Miles per trip on all Town-maintained roads
Total Vehicle Miles Per Day	29.09	Total vehicle miles traveled per day - Class V roads
Allowance for Two-Way Travel	50%	Adjustment to compute vehicle lane-miles/day
Vehicle lane miles used per day - Class V roads	**14.55**	Vehicle lane miles used per day on Town maintained roads
Cost of Roadway Improvements	Improvement Level: Full Depth Reclamation	Description and Assumptions
Total Improvement Cost Per Linear Foot	$87	Average estimated cost for Class V road , 24 foot paved width, NH recommended standards. See report text.
Reconstruction or reclamation cost per mile (2-lanes)	$459,360	Cost per linear mile for 2 lane road (5,280 ft)
[Or, cost per lane-mile @ 50%]	$229,680	Cost per lane-mile
Cost Per Vehicle Lane Mile		
Assumed ADT Capacity Typical for Network	(Class V Road)	Capacity based on NRPC estimates for local paved roads, Town of Wilton Master Plan (1998), Chapter V: Transportation
LOS C - Max Daily Traffic Capacity - Local Road	7,500	Vehicles per day - average, 2-way travel
One Lane @ 1/2 of ADT capacity =	3,750	Vehicles per day per lane, average
(ADT Per Lane-Mile At Indicated LOS)		
Capital Cost Per Vehicle Lane Mile (vlm)	**$61.25**	Road improvement cost per vehicle lane mile encumbered
Proportionate Capital Cost Allocation	Impact Fee Assigned	Fee Basis
Single Family Home	**$891**	Cost for roadway capacity encumbered by single family home based on full depth reclamation
Average Daily Trips	**9.57**	
Cost Per New Trip (Avg SFU @ 9.57 daily trips)	**$93**	

Table 20: Fee Schedule Class V Road Improvement

Residential Impact Fee Per Unit	Avg Daily Trips per Unit (1)	Unit of Assessment	Fee Per Unit - ADT Basis	Fee Per Square Foot
Single Family Detached Home	9.57	Dwelling Unit	**$891**	**$0.47**
Townhouse	6.59	Dwelling Unit	**$614**	**$0.53**
Two or More Family Structure	5.86	Dwelling Unit	**$546**	**$0.44**
Three or More Family Structure	6.59	Dwelling Unit	**$614**	**$0.65**
Manufactured Housing on Owned Lot (1)	9.57	Dwelling Unit	**$891**	**$0.93**
Manufactured Housing in MH Park	4.99	Dwelling Unit	**$465**	**$0.49**
With Two Structural Divisions				
Single Family Detached Home	9.57	Dwelling Unit	**$891**	**$0.47**
All Other Dwelling Units	6.28	Dwelling Unit	**$585**	**$0.52**

(1) Institute of Transportation Engineers (ITE), Trip Generation, 7th edition, 2003. Rate for manufactured housing on its own lot not reported by ITE, but assumed here to be equivalent to single family detached. ITE trip generation rate of 4.99 for "mobile homes" reflects samples of mobile home parks only. Rates for "all other dwelling units" under the two structural division option based on ITE rates weighted for the number of non-single family units in Wilton.

Non-Residential Road Impact Fees - Three Use Categories					
Use Category and Trip Rates 1000 Sq. Ft.	Avg Daily Trips per 1000 Square Feet	Adjustment Factor for Pass-By (Estimated % Primary Trips)	Fee Per 1000 Sq. Ft. Based on Avg. Trip Rate	Cost Per Sq. Ft. @ Avg. Trip Rate	**Impact Fee @ 50% Discount (see text)**
Retail (ITE 820 - Shopping Center)	42.94	50%	$1,999	$2.00	**$1.00**
Office (ITE 710 - General Office Buildings)	11.01	100%	$1,025	$1.03	**$0.52**
Industrial & Whse (ITE 130 - Industrial Park)	6.96	100%	$648	$0.65	**$0.33**

(2) Trip rate for general office/business park is average of two rates. Trip rate for Industrial, Warehouse, Storage based on average for manufacturing, industrial park, and warehouse trip rates. Trip rates by individual land use categories were based on data from Trip Generation, 7th Edition, 2003; Institute of Transportation Engineers. Rates for shopping center reflect a mix of retail uses of varied sizes.

For non-residential uses, three categories of development are suggested for the assessment, representing average retail, office and industrial uses and their relative average daily trips per unit. For retail uses, it is assumed that some trips have multiple purposes and therefore certain pass-by trips are allowed at a rate of 50% to account for other trip purposes. These are then translated into average values per 1,000 square feet and per square foot for final application in the fee system.

The resulting cost per trip is then expressed per square foot of floor area for the commercial uses. Lower trip generators such as industrial and warehouse have lower fees per square foot, while those with high trip frequency such as retail have higher costs per square foot.

It is possible that, if many non-residential uses are to be located principally on state highways, further discount of the non-residential road impact fees may be appropriate as they would tend to use a high proportion of trip length generation on non-local roads.

In Table 20, a 50% discount has been incorporated for commercial uses. This discount is suggested as a means to recognize the probability that most new commercial uses will locate on or near State-maintained highways, potentially generating a lower proportionate demand on local Class V roads than residential uses.

Wilton has made the effort to conduct an RSMS study of the entire road network and to implement priority recommendations. Such a system helps support the expectation that there will be long term, town-wide benefits enjoyed by all development from ongoing improvements. The Town should periodically update this inventory and related road condition ratings to assure continuity of the program and related benefits.

b. Fee Based on Improvement to Major Class V Paved Roads

Road impact fees often reflect a cost basis that includes the entire Class V road system. In other approaches the fee may be limited to the subset of Class V roads considered to be connector or feeder roads that comprise the primary road network.

Local roads carrying very low volumes of traffic may provide access to and from neighborhoods, but do not always function as collector or feeder roads. Collector or feeder roads conduct more through traffic within the community, have higher volumes, and represent principal travel paths between Town and State highways. The network of major roads is of common benefit throughout the community.

An alternative is to calculate a fee of more limited scope that is related to the improvement of the major roads that carry higher volumes of traffic and which comprise the principal roads within the system. While lower volume roads also will also require periodic improvement to sustain adequate road capacity and conditions, the primary Class V roads are those most likely to provide a general benefit to all new and existing development across the Town.

Tables 21 and 22 provide an alternative method that generates a proportionately lower fee schedule reflecting the cost of improvements to the major paved roads of the Class V network only. Table 23contains a list of the "major roads" based on their relative RSMS ratings with respect to traffic volume.

Table 21: Estimated Cost per Trip - Major Class V Roads

WILTON ROAD RECLAMATION COST BASIS FOR IMPACT FEE - LANE MILE IMPROVEMENT COST		
Demand Factor	Quantity	Source or Purpose of Factor
Single Family Home trips per day	9.57	Average daily trips generated by land use
Percent New Trips	100%	Ratio for single family home, new development
Average Trip Length - Miles	9.72	National Household Transportation Survey (NHTS) - U. S. Avg. 2009
Local Portion of Trip Length - Adjustment Factor	57.0%	Portion of trips < 6 miles length (U. S. Avg, NHTS, 2009)
Class V Paved Roads Percent of All Public Road Miles	73.2%	NHDOT inventory January 2012 and 2005 RSMS inventory
% of Class V Mileage Medium Volume or Higher	57.1%	Based on 2005 RSMS data file for Wilton
Miles Per New Trip on Major Class V Paved Roads	2.32	Miles per trip on higher volume paved Town roads
Total Vehicle Miles Per Day on Major Class V Road Surface	22.20	Total vehicle miles traveled per day - major Class V roads
Allowance for Two-Way Travel	50%	Adjustment to compute vehicle lane-miles/day
Vehicle lane miles used per day - principal local roads	**11.10**	Vehicle lane miles used per day on principal local roads
Cost of Roadway Improvements	Improvement Level: Full Depth Reclamation	Description and Assumptions
Total Improvement Cost Per Linear Foot	$87	Average estimated cost for Class V road with gravel shoulders, 24 foot paved width, NH recommended standards. See report text.
Reconstruction or reclamation cost per mile (2-lanes)	$459,360	Cost per linear mile for 2 lane road (5,280 ft)
[Or, cost per lane-mile @ 50%]	$229,680	Cost per lane-mile
Cost Per Vehicle Lane Mile		
Assumed ADT Capacity Typical for Network	(Class V Road)	Capacity based on NRPC estimates for local paved roads, Town of Wilton Master Plan (1998), Chapter V: Transportation
LOS C - Max Daily Traffic Capacity - Local Road	7,500	Vehicles per day - average, 2-way travel
One Lane @ 1/2 of ADT capacity =	3,750	Vehicles per day per lane, average
(ADT Per Lane-Mile At Indicated LOS)		
Capital Cost Per Vehicle Lane Mile (vlm)	**$61.25**	Road improvement cost per vehicle lane mile encumbered
Proportionate Capital Cost Allocation	Impact Fee Assigned	Fee Basis
Single Family Home	**$680**	Cost for roadway capacity encumbered by single family home based on full depth reclamation
Average Daily Trips	**9.57**	
Cost Per New Trip (Avg SFU @ 9.57 daily trips)	**$71**	

Table 22: Fee Schedules – Improvement of Major Class V Roads

Residential Impact Fee Per Unit	Avg Daily Trips per Unit (1)	Unit of Assessment	Fee Per Unit - ADT Basis	Fee Per Square Foot
Single Family Detached Home	9.57	Dwelling Unit	**$680**	**$0.36**
Townhouse	6.59	Dwelling Unit	**$468**	**$0.40**
Two or More Family Structure	5.86	Dwelling Unit	**$416**	**$0.34**
Three or More Family Structure	6.59	Dwelling Unit	**$468**	**$0.50**
Manufactured Housing on Owned Lot	9.57	Dwelling Unit	**$680**	**$0.71**
Manufactured Housing in MH Park	4.99	Dwelling Unit	**$355**	**$0.37**
With Two Structural Divisions				
Single Family Detached Home	9.57	Dwelling Unit	**$680**	**$0.36**
All Other Dwelling Units	6.28	Dwelling Unit	**$446**	**$0.40**

(1) Institute of Transportation Engineers (ITE), Trip Generation, 7th edition, 2003. Rate for manufactured housing on its own lot not reported by ITE, but assumed here to be equivalent to single family detached. ITE trip generation rate of 4.99 for "mobile homes" reflects samples of mobile home parks only. Rates for "all other dwelling units" under the two structural division option based on ITE rates weighted for the number of non-single family units in Wilton.

Non-Residential Road Impact Fees - Three Use Categories

Use Category and Trip Rates 1000 Sq. Ft.	Avg Daily Trips per 1000 Square Feet	Adjustment Factor for Pass-By (Estimated % Primary Trips)	Fee Per 1000 Sq. Ft. Based on Avg. Trip Rate	Cost Per Sq. Ft. @ Avg. Trip Rate	**Impact Fee @ 50% Discount (see text)**
RETAIL					
Retail (ITE 820 - Shopping Center)	42.94	50%	$1,526	$1.53	**$0.77**
OFFICE					
Office (ITE 710 - General Office Buildings)	11.01	100%	$782	$0.78	**$0.39**
INDUSTRIAL					
Industrial & Whse (ITE 130 - Industrial Park)	6.96	100%	$495	$0.49	**$0.25**

(2) Trip rate for general office/business park is average of two rates. Trip rate for Industrial, Warehouse, Storage based on average for manufacturing, industrial park, and warehouse trip rates. Trip rates by individual land use categories were based on data from Trip Generation, 7th Edition, 2003; Institute of Transportation Engineers. Rates for shopping center reflect a mix of retail uses of varied sizes.

Table 23

WILTON CLASS V ROAD SEGMENTS RANKED AS MEDIUM TO HIGH VOLUME (RSMS INVENTORY, 2005)

Medium Volume	Miles
BURNS HILL ROAD-04	0.388
BURNS HILL ROAD-05	0.423
BURNS HILL ROAD-06	0.281
BURTON HIGHWAY-03	0.477
BURTON HIGHWAY-04	0.451
BURTON HIGHWAY-05	0.444
BURTON HIGHWAY-06	0.491
BURTON HIGHWAY-07	0.301
CAPTAIN CLARK HIGHWAY-05	0.312
CAPTAIN CLARK HIGHWAY-06	0.435
CURTIS FARM ROAD-02	0.316
CURTIS FARM ROAD-06	0.277
CURTIS FARM ROAD-07	0.278
DALE STREET-04	0.454
DALE STREET-05	0.492
DAVISVILLE ROAD-01	0.131
DAVISVILLE ROAD-02	0.383
DAVISVILLE ROAD-03	0.367
DAVISVILLE ROAD-04	0.198
HOWARD STREET	0.051
ISAAC FRYE HIGHWAY-01	0.364
ISAAC FRYE HIGHWAY-02	0.257
ISAAC FRYE HIGHWAY-03	0.376
ISAAC FRYE HIGHWAY-04	0.423
ISAAC FRYE HIGHWAY-11	0.136
KIMBALL HILL ROAD-04	0.405
KIMBALL HILL ROAD-05	0.416
KING BROOK ROAD-01	0.441
KING BROOK ROAD-02	0.399
LYNDEBOROUGH CENTER RD	0.455
MAPLE STREET-02	0.251
MARDEN ROAD-01	0.461
MARDEN ROAD-04	0.287
PEAD HILL ROAD-04	0.485
PINE VALLEY STREET	0.231
POTTER ROAD-01	0.333
POTTER ROAD-02	0.286
PRINCE STREET-01	0.088
PRINCE STREET-02	0.070
RUSSELL HILL ROAD-01	0.142
SCHOOL ROAD	0.235
TOWN FARM ROAD-01	0.139
TREMONT STREET-01	0.127
WEST END ROAD-01	0.190
WILSON ROAD-01	0.477
WILSON ROAD-02	0.334
WILSON ROAD-03	0.272
WILTON CENTER ROAD-01	0.387
WILTON CENTER ROAD-02	0.334
Total	**15.751**

Medium-High Volume	Miles
ABBOT HILL ACRES RD-01	0.225
ABBOT HILL ACRES RD-02	0.388
ABBOT HILL ROAD-01	0.312
ABBOT HILL ROAD-02	0.514
BADGER FARM ROAD-01	0.326
BADGER FARM ROAD-02	0.271
BURNS HILL ROAD-02	0.372
BURNS HILL ROAD-03	0.482
BURTON HIGHWAY-01	0.446
BURTON HIGHWAY-02	0.382
CAPTAIN CLARK HIGHWAY-03	0.445
CAPTAIN CLARK HIGHWAY-04	0.111
CURTIS FARM ROAD-01	0.096
DALE STREET-02	0.366
DALE STREET-03	0.428
ISAAC FRYE HIGHWAY-05	0.383
ISAAC FRYE HIGHWAY-21	0.081
ISAAC FRYE HIGHWAY-22	0.497
ISAAC FRYE HIGHWAY-23	0.374
MANSUR ROAD-02	0.047
MARDEN ROAD-05	0.156
MASON ROAD-01	0.286
MASON ROAD-02	0.307
MASON ROAD-03	0.352
MASON ROAD-04	0.471
MASON ROAD-05	0.342
MCGETTIGAN ROAD-01	0.238
MCGETTIGAN ROAD-02	0.391
MCGETTIGAN ROAD-03	0.500
PARK STREET-01	0.062
PEAD HILL ROAD-03	0.481
Total	**10.132**

High Volume	Miles
BURNS HILL ROAD-01	0.167
CAPTAIN CLARK HIGHWAY-01	0.461
CAPTAIN CLARK HIGHWAY-02	0.400
DALE STREET-01	0.423
ISAAC FRYE HIGHWAY-06	0.351
ISAAC FRYE HIGHWAY-07	0.433
ISAAC FRYE HIGHWAY-08	0.314
ISAAC FRYE HIGHWAY-12	0.379
ISAAC FRYE HIGHWAY-13	0.238
MAIN STREET-01	0.169
MAIN STREET-02	0.227
MAIN STREET-03	0.298
MANSUR ROAD-01	0.141
MAPLE STREET-01	0.116
PARK STREET-02	0.174
PEAD HILL ROAD-01	0.269
PEAD HILL ROAD-02	0.369
Total	**4.929**

c. Road Fee Options Summary Table

A summary of the two fee schedules computed above (all Class V roads vs. major Class V roads only) is provide in Table 24 below.

Table 24: Options for Road Impact Fee Schedule

Wilton Road Impact Fee Schedule Wilton - 2013 Options				
Development Category	MODEL A: Cost Basis = All Class V Paved Roads		MODEL B: Cost Basis = Major Class V Roads Only	
Residential Fee Per Dwelling Unit	**Per Dwelling Unit**	**Per Square Foot**	**Per Dwelling Unit**	**Per Square Foot**
Single Family Detached Home	$891	$0.47	$680	$0.36
Townhouse	$614	$0.53	$468	$0.40
Two or More Family Structure	$546	$0.44	$416	$0.34
Three or More Family Structure	$614	$0.65	$468	$0.50
Manufactured Home - Owned Lot	$891	$0.93	$680	$0.71
Manufactured Home - in Park	$465	$0.49	$355	$0.37
Commercial-industrial	---	Fee Per Sq. Ft. After 50% Discount	---	Fee Per Sq. Ft. After 50% Discount
Retail & Restaurant	---	$1.00	---	$0.77
Office & General Commercial	---	$0.52	---	$0.39
Industrial - Warehouse	---	$0.33	---	$0.25

8. Purpose and Use of Impact Fee

The road impact fee may be assessed per unit of development to recoup the cost of road improvements funded by the Town to preserve road integrity and capacity within the network of its Class V roads.

Use of the impact fees assumes the Town's continuation of a regular schedule of comprehensive highway improvements that preserve and enhances the integrity and capacity of major Class V roads. Funds collected from the impact fee assessments may be used in combination with other funds as part of its overall program to accomplish this purpose.

The Town should maintain adequate records to demonstrate that road impact fees have been applied to accomplish improvements to the Class V road system rather than used to support general maintenance costs only. Impact fees can be used only for facilities that are municipally owned or operated. Therefore impact fees cannot be used to fund improvements to State highways.

Use of the highway impact fee presumes that the town will continue in its current program of significant annual improvements to the highway system, including full-depth reclamation where necessary on major class five roads. The impact fees derived from the assessments may be used to offset a portion of the town's cost of those improvements.

If there is an ongoing program for road reconstruction and major improvements this should be reflected in the CIP as an annual item or budget allocation for major improvements, reconstruction, or the RSMS program (as distinct from regular maintenance.) Including this within the CIP will help maintain the connection between the RSMS road improvement program and the rationale for the impact fee.

9. Relation to Exactions for Off-Site Improvements

The road impact fee intended to reflect the cost of providing adequate Class V highway capacity for all development. It is not intended to reflect any additional costs of upgrading particular intersections or other roadways at a specific location. Where certain improvements are determined to be necessitated by the specific development in its location, exactions for offsite improvements may also be used. While the impact fee is based on the general reconstruction needs of the Class V road network to maintain adequate surface conditions for all development, the exaction for offsite improvements centers on specific upgrades required to support the needs of a development in its particular location.

Changes to RSA 674:21, V in 2004 re-established the authority of municipalities to require improvements or to exact funds for "project specific" impacts (including upgrades) to highways under the authority of subdivision or site plan review regulations. In the case of such exactions, the Planning Board must find that the improvements in question are *necessary* for the occupancy of the development. To support an off-site exaction, there should be a direct connection shown between the development being assessed and the specific capital improvements "necessitated" by that development. This differs from the "general benefit test" that typically applies to impact fees, under which the costs assessed are "reasonably related to" the capital needs associated with new development in general.