Rollinsford, NH
School Impact Fee
Basis of Assessment

August 22, 2011

Prepared for:

Town of Rollinsford
New Hampshire

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August 22, 2011

Mr. Edmund Jansen, Chairman
Board of Selectmen
P. O. Box 309
Rollinsford, New Hampshire

Dear Mr. Jansen:

This letter transmits a report that contains a basis for the calculation and assessment of public school impact fees in Rollinsford. A review and recommendations regarding the impact fee provisions within the Rollinsford Zoning Ordinance has been provided in a separate letter to the Board.

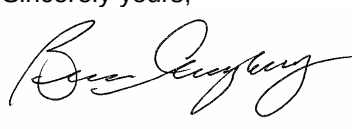
Schools serving grades 7-12 are made available to Rollinsford students under an AREA agreement with Somersworth. Under the present arrangements, the Town can assess school impact fees only for K-6 facilities operated by the Rollinsford School District. Impact fees in this study have been computed on that basis, and compared to an alternative with K-8 facilities operated by the Rollinsford School District.

At this time the Rollinsford School District is engaged in a study of options for providing for educational needs of local students at all grade levels. It is possible that this study could lead to alternative enrollment or facility configurations. A broader scope of school impact fees would be possible if facilities for grades 7-12 were provided by the local District, or by a cooperative or regional school district of which the Town become a member.

Impact fees supported by this report presume that there will be either a new school constructed for grades K-6 (or K-8 if provided by the local District), or a substantial renovation and expansion of the existing Rollinsford Grade School. The improvements should be sufficient to resolve existing space deficiencies while also providing sufficient capacity to meet long-term school capacity requirements. In the event that the improvements are not funded within a reasonable period, then refunds of the fees plus accrued interest may become necessary under the impact fee provisions of the zoning ordinance and NH RSA 674:21, V.

The Town may assess impact fees in anticipation of the improvement and expansion of school facilities. Once adopted, school impact fees should be updated periodically to reflect changes in proportionate demand (enrollment per housing unit), and the cost of school facilities. Once a facilities plan is established based on the study now underway, the impact fees should be recalculated to reflect appropriate capacity assumptions and cost estimates.

Sincerely yours,



Bruce C. Mayberry, Manager
BCM Planning, LLC

ROLLINSFORD SCHOOL IMPACT FEE BASIS OF ASSESSMENT

A. Purpose and Content of Analysis

The purpose of this report is to establish a basis for the assessment of a proportionate public school impact fee in the Town of Rollinsford. The report contains detailed statistical information regarding Rollinsford public school enrollment and housing characteristics. Alternative impact fee schedules have been prepared based on a series of assumptions that may be modified as conditions and facility plans change so that the fee remains proportionate to average consumption of school facility capacity by housing development.

The adoption and continuity of a school impact fee in Rollinsford is contingent on the expansion and improvement of the Rollinsford Grade School (or other facility operated by the local school district or a regional or cooperative school district of which the Town becomes a member.) This analysis provides impact fee options that reflect operation of K-6 or K-8 facilities by the Rollinsford School District.

The impact fees computed in this report should be modified when more specific plans and costs become available from forthcoming studies of options for the local education system and the provision and operating jurisdiction of school facilities serving the Town.

B. Authority and General Basis for Assessment

New Hampshire RSA 674:21, V authorizes municipalities to adopt impact fee ordinances and related impact fee assessments for specified public capital facilities owned or operated by the municipality or its school district(s). Impact fees must be computed in proportion to the demand placed on those facilities by new development. Among the facilities for which impact fees may be assessed are public schools, including the municipality's proportionate share of capital facilities of a cooperative or regional school district of which the municipality is a member. In Rollinsford, such assessments are enabled by the impact fee section (added 2001) of the Rollinsford Zoning Ordinance. Under the provisions of the ordinance, the Planning Board may adopt methodologies that set forth the assumptions and basis for impact fee assessment schedules, or subsequent changes in the assessment basis.

C. Limitations on Scope of School Impact Fees in Rollinsford

Public school pupils in grades K–6 are served by the Rollinsford Grade School, operated by the Rollinsford School District. School facilities and the educational program serving grades (7–12) are provided under an Authorized Regional Enrollment Area (AREA) agreement with the City of Somersworth. The AREA facilities used by Rollinsford pupils do not constitute facilities owned or operated by the Town, the local school district, or by a regional or cooperative district of which the Town is a member. Therefore, grade 7–12 facilities provided for Rollinsford pupils under the AREA agreement would not be an eligible basis for impact fee assessment.

The Space Needs Committee of the Rollinsford School District is engaged in a study of alternatives for accommodating the educational program and school facility needs of Rollinsford pupils of all grade levels. The alternatives to be considered include: the use of portable classrooms, tuition arrangements with other districts, or the expansion or new construction of school facilities.

Results of this study could lead to changes in the configuration of how school facilities and educational programs are delivered to Rollinsford pupils. For the purpose of this school impact fee analysis, however, two options regarding facility operation have been considered:

- Continuation of K–6 facilities provided by Rollinsford School District; or
- Provision of local K–8 facilities by Rollinsford School District.

The models used in this analysis can be modified if a new school configuration is developed for facilities that would qualify for impact fee assessment. The models shown in this report and related calculations should be adjusted based on the adoption of recommendations generated by the study now underway.

D. Components of School Impact Fee Calculation

The principal components of the school impact fee calculation center on four variables:

- Average enrollment per housing unit
- School facility floor area required per pupil
- The average cost of school facility development per square foot; and
- Adjustment for the cost to rectify current space deficiencies

The development of each of these components and related assumptions are described in detail below.

1. Public School Enrollment per Unit

a. U. S. Census Indicators

Actual Rollinsford public school enrollment per dwelling unit is considerably lower than the ratios predicted by U. S. Census data on school age children per household (see comparison below and Table 1, next page).

	Age 5-17 Per Occupied Unit	K-12 Enrollment Per Occupied Unit
1990:	0.445	0.293
2000:	0.472	0.320
2010:	0.422	0.328

The difference between actual public enrollment per occupied housing unit and the total school-age population per unit for 1990, 2000 and 2010 indicates that 22% to 34% of resident pupils may attend private or parochial schools. The typical average for private school enrollment in New Hampshire (2010-2011) is 8.8%. The overall average public enrollment ratios for Rollinsford are more similar to the averages found in the older urban centers of the State than they are to rural and suburban communities.

Table 1

ROLLINSFORD, NEW HAMPSHIRE - DEMOGRAPHICS AND ENROLLMENT			
Demographic Factor	**1990 Census**	**2000 Census**	**2010 Census**
Population			
Total	2,645	2,648	2,527
Age < 5	207	178	143
Age < 18	641	666	579
Age 5-17	434	488	436
Total Housing Units	1,040	1,060	1,099
Vacant Housing Units	64	27	67
Households (Occupied Units)	976	1,033	1,032
Owner Occupied	686	722	758
Renter Occupied	290	311	274
% Rent	29.7%	30.1%	26.6%
Persons Per Household			
Total	2.71	2.56	2.45
Age < 18	0.66	0.64	0.56
Age 5-17	0.44	0.47	0.42
Age < 18 % of Population	24.2%	25.2%	22.9%
Age 5-17 % of Population	16.4%	18.4%	17.3%
Detail of School Age Population			
Total Age 5-17 (K-12)	434	488	436
Age 5-11 (K-6)	238	268	209
Age 12-13 (7-8)	58	83	71
Age 14-17 (9-12)	138	137	156
School Age Per Household by Subgroup			
Total Age 5-17 (K-12)	0.445	0.472	0.422
Age 5-11 (K-6)	0.244	0.259	0.203
Age 12-13 (7-8)	0.059	0.080	0.069
Age 14-17 (9-12)	0.141	0.133	0.151
Public School Enrollment (Measured by NH Dept of Education Data: ADM In Residence)	**1990-91**	**2000-01**	**2009-10**
ADM In Residence	286	331	338
Elementary	157	191	180
Middle	39	48	56
High School	90	92	102
Resident ADM Per Occupied Unit	0.293	0.320	0.328
Elementary	0.161	0.185	0.174
Middle	0.040	0.046	0.054
High School	0.092	0.089	0.099

The detailed tables and illustrations in this report provide a demographic profile of Rollinsford and the characteristics of local public school enrollment with housing characteristics. A significant difference between Rollinsford and many other communities with impact fees is its high private school attendance rate.

b. Local Enrollment and Housing Characteristics

A detailed analysis was performed by BCM Planning, LLC to link public school enrollment in Rollinsford to street addresses, which were in turn linked to property assessment characteristics. This permitted a detailed cross-tabulation of 2010 resident enrollment in public schools by grade level, and by the characteristics of Rollinsford dwelling units. The detailed tabulations of this data are contained in the

Appendix to this report. Enrollment ratios have been evaluated per unit by type of structure, by number of bedrooms, and per square foot of living area as a proportionate basis for impact fee assessment. Figures 1, 2 and 3 summarize the raw data tabulations from this analysis.

Figure 1

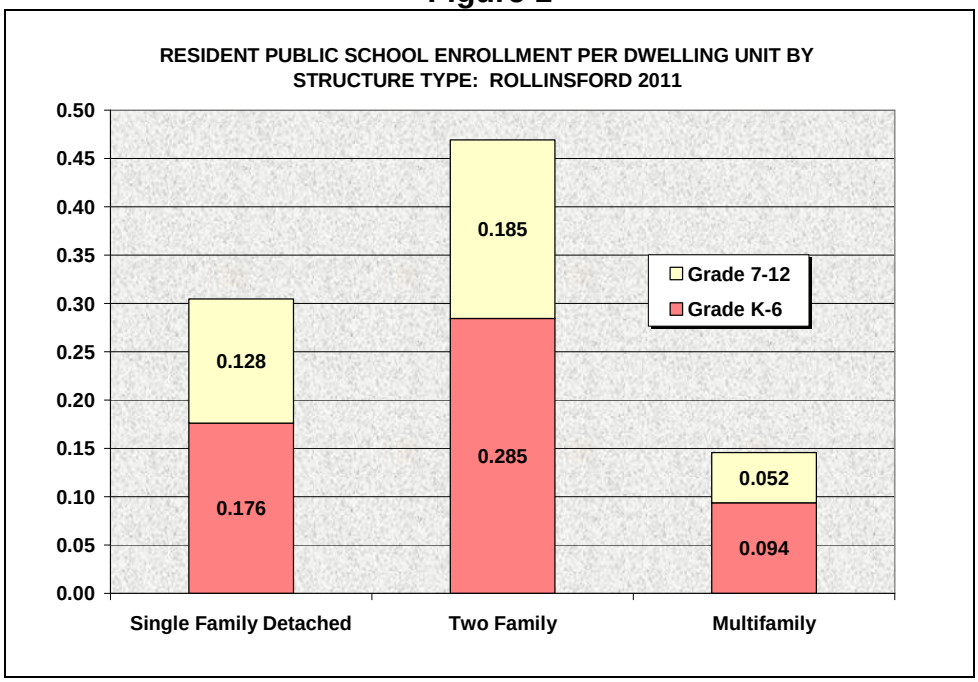


Figure 2

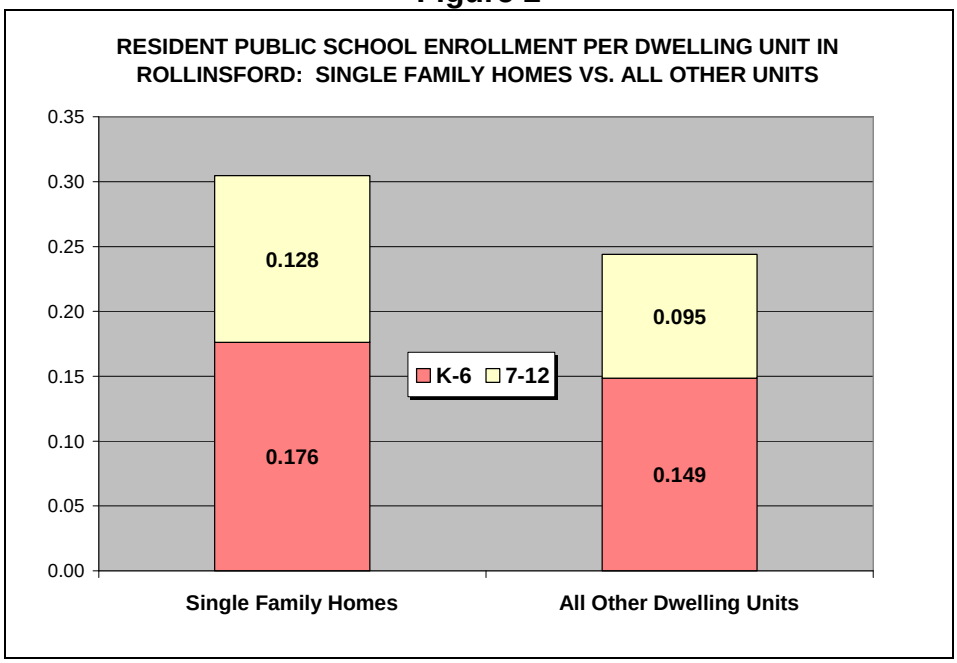
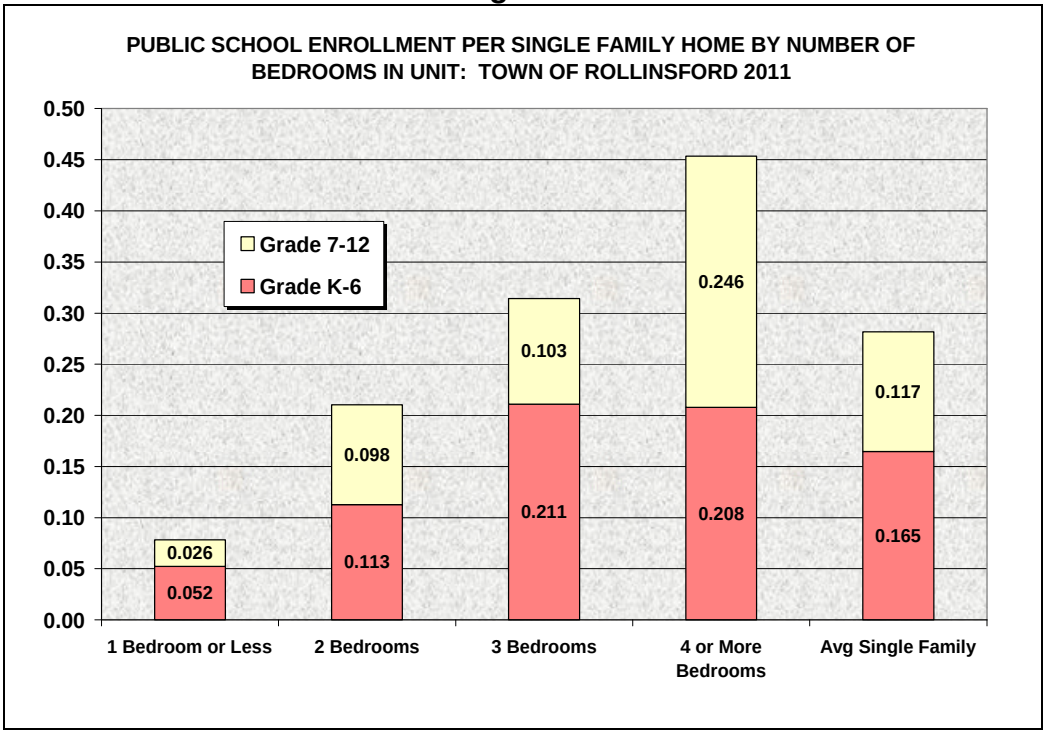


Figure 3



An anomaly in the data is that average enrollment in two-family units in Rollinsford exceed the average for single-family detached homes. Rollinsford has a very high private school enrollment ratio that tends to produce a lower than expected average public school enrollment ratio per dwelling unit. In part, the differences may be attributable to the capacity of single-family homeowners of higher financial means to send children to private schools. The same financial capacity may not be shared by residents occupying two-family units.

Because of the relatively small size of the Town of Rollinsford and the age of its duplex and multifamily housing, the average sample for newer housing of this type is very small. Assessment data shows that the median age of multifamily and duplex structures in Rollinsford is over 100 years.

c. Adjustment of Enrollment Ratios

In the impact fee models, average enrollment per dwelling unit has been assigned using existing Town averages for Rollinsford for single-family detached housing and multifamily (three or more family) structures.

(1) Single family homes. Similar to the Rollinsford data, the nearby cities of Dover and Rochester have single-family public school enrollment ratios that are lower than typically found in rural or suburban communities. In single-family detached homes in Dover (2008), the average enrollment for elementary and middle school pupils was 0.2554 per unit and for total public schools the ratio was 0.3694. In a study for Rochester in 2007, BCM Planning found that single-family homes averaged 0.296 resident pupils per unit in grades K-8. No adjustment was made to the Rollinsford single family ratios generated by this study.

Table 2: Enrollment Ratios: Cities in Strafford County

DOVER 2008			
Structure Type	Elementary And Middle	High School	Total Public Schools
Single Family Detached	0.2554	0.1140	0.3694
Single Family Attached	0.1225	0.0404	0.1629
Duplex & 3 Unit Structures	0.1997	0.1062	0.3059
Multi-family Structures 4+ Units	0.0850	0.0262	0.1112
Manufactured Housing	0.1821	0.0715	0.2536
ROCHESTER 2007			
Single Family Detached	0.2960	0.1460	0.4420
Townhouse (attached)	0.0850	0.0500	0.1350
Duplex or Two-Unit	0.3180	0.1140	0.4320
Mutlfamily (3+ Units)	0.1950	0.0650	0.2600
Manufactured Housing	0.1780	0.0780	0.2560
Average for Dover-Rochester	Elementary And Middle	High School	Total Public Schools
Single Family Detached	0.2757	0.1300	0.4057
Townhouse or SF Attached	0.1038	0.0452	0.1490
Duplex or Two-Unit	0.2589	0.1101	0.3690
Multifamily 3+ Units	0.1599	0.0658	0.2257
Manufactured Housing	0.1801	0.0748	0.2548
Source: BCM Planning, LLC. Ratios derived from impact fee studies in the two cities with enrollment data matched to assessment information.			

(2) Townhouse and Manufactured Housing Units. The Town did not have a sufficient number of attached and townhouse units or manufactured units from which a reliable enrollment average could be calculated. Therefore, enrollment ratios for these units have been estimated based on 2000 Census ratios for New Hampshire based on tabulation of Public Use Microdata Sample (PUMS) data.

(3) Two Unit Structures. In the large data base for Dover, the average enrollment ratio for duplex and three-unit structures was roughly 80% of the single-family average. In Rochester, however, the duplex housing unit had about the same enrollment ratio as single-family detached homes. The combined data for Dover and Rochester indicate an average enrollment ratio for two unit structures that averages 91% of the single family average enrollment. (See data in Table 2 above.) In the fee models, BCM Planning has assigned the Rollinsford single family enrollment ratios per unit to dwellings within two-unit structures. In the view of BCM Planning, using the higher existing averages for Rollinsford duplex units would tend to overstate the relative probable impact of newer two family structures.

A detailed analysis of the entire Rollinsford profile (unadjusted data) is shown in the Appendix. The detailed tables summarize Rollinsford public school enrollment per home by grade level based on the year the home was built, its structural type, number of bedrooms, and unit size.

(4) Adjustment of Floor Area per Unit. For the purpose of computing impact fees based on living area, BCM Planning has made adjustments to reflect the probable difference between the tabulated assessment data figure for "effective area" per housing unit and the actual living area of the dwelling.[1]

It was beyond the scope of this analysis to examine the record of each residential property in Rollinsford for living area vs. effective area. However BCM Planning reviewed a sample of properties with respect to these differences. For the purposes of the impact fee assessment based on living area, we have

[1] *Effective area is used in the appraisal of the property and does not necessarily reflect the actual living area of the dwelling, which is computed based on finished floor area computations.*

assumed the following ratios of living area to effective area: single-family homes at 90%; duplex units at 85%; and multifamily units at 95% of the effective area per unit derived from tabulation of assessment information.

d. Enrollment Ratios Used in Assessment Basis

Alternative models of assessment developed in this report reflect average enrollment ratios by structure type, number of bedrooms, and square feet of living area per housing unit. The final assignment of enrollment ratios for the impact fee models is summarized in Table 3. For the purpose of impact fee assessment, BCM Planning has limited the enrollment ratios assigned to the average dwelling in a two-family structure to the same ratio found among the Town's single-family homes. This helps to keep the fees in reasonable proportion relative to structure type based on larger sample sizes.

Table 3: Enrollment Ratios Used in Fee Basis

Structure Type	Per Dwelling Unit		Per 1000 Sq. Ft. Living Area	
	K-6	K-8	K-6	K-8
Single Family Det.	0.176	0.213	0.091	0.110
Attached & Townhouse	0.076	0.105	0.057	0.079
Two Family	0.176	0.213	0.136	0.165
Three or More Family	0.094	0.130	0.099	0.137
Manufactured Housing	0.079	0.096	0.074	0.089

All Types	Per Dwelling Unit		
	K-6	K-8	
1 Bedroom or Less	0.052	0.0690	*Alternative enrollment ratios used in Rollinsford school fee model*
2 Bedrooms	0.113	0.1530	
3 Bedrooms	0.211	0.2430	
4 Bedrooms or More	0.208	0.2847	

The purpose of applying these enrollment ratios in the impact fee assessment is to assign an average consumption value to each housing unit based on average enrollment characteristics at the present time. The ratios are not intended as a constant by which the total future school enrollment of the community can be projected based on the future housing inventory. It is recognized that this ratio is likely to change as the population ages.

To maintain an effective and proportionate impact fee system, the fee basis should be updated periodically so that the most current data is applied to assign average facility costs to new development. The impact fee assessment will assume that each new housing unit has a proportionate impact on the consumption of school space based on its average enrollment generation.

2. School Facility Space per Pupil

The Rollinsford Grade School is the sole facility operated by the Rollinsford School District. It was originally constructed in 1935. A major addition was constructed in 1965, and a kindergarten room and storage area were added in 1998. This school now serves grade K-6 resident pupils. The Rollinsford School District is presently engaged in study that will review how best achieve its educational program goals using local, regional or other facilities, including tuition arrangements

There have been a number of studies dating back to at least 1994 that have evaluated the Rollinsford Grade School, in terms of the need for future additions and renovations, as well as the existing deficiencies in the facility. The most recent detailed analysis was conducted in 2002 by the New Hampshire School Administrators' Association[2].

[2] *See "Assessment of Educational Facility Needs Pre-K to 6," June 17, 2002, by New Hampshire School Administrators Association*

In the 2002 study, the capacity of Rollinsford Grade School was estimated at 212 (mathematical capacity) with an effective or functional capacity of 191 (90% of mathematical capacity). In 2002, enrollment at the school exceeded its functional capacity by about 17 pupils. Since that time, actual enrollment has declined to about 180, indicating that the school is probably operating at about 94% of its functional capacity. In the original 2002 study, the enrollment projected for the academic year 2011-12 was 292 pupils. While that figure was used for space planning purposes, the data in the report that was projected using a five-year progression ratio in a cohort model projected a lower 2011 enrollment of 233 pupils. [3]

In that report, the floor area for the facility is estimated at 14,300 square feet. Based on BCM Planning review of the Town's assessment data for the building, the measurements and floor area computations for the structure indicate a total finished floor area of about 24,151 square feet. This floor area equates to approximately a ratio of 126 square feet per student capacity at the functional level and 114 square feet per pupil at the maximum mathematical capacity of facility.

The 2002 evaluation developed several alternatives for adding space to the existing facility, including core facility expansion. In its alternatives for future expansion, the study explored additions ranging from 7,500 to almost 15,000 square feet, with a target of expanding the school serve a future enrollment of 292 pupils. With such expansion, a larger facility would then have a floor area of between 108 and 133 square feet per pupil capacity. Depending on the scale of core facilities included, the floor area of an expanded facility would average about 122 square feet per pupil. A newer sketch plan was prepared in 2008, showing a more limited approach adding six classrooms (floor area not shown on plan).

The report included a list of deficiencies observed principally in undersized classrooms and some core spaces of the existing facility, including:

- Four classrooms undersized relative to modern standards
- No cafeteria present
- No private nursing office available
- Undersized and non-private principal's and secretary's office
- Undersized library
- Undersized art room and storage
- Music room shared with art room, no storage or soundproofing

Specific square footages were cited for some, but not all, areas identified as undersized. For the purposes of this impact fee assessment, BCM Planning has assumed that the deficiencies in space cited in the 2002 evaluation may represent up to 5,000 square feet existing expansion needs. At a capacity of 212, the functional space shortage is estimated at 24 square feet per pupil capacity. Later in this report, this amount of space is assigned as a baseline space deficiency for the purpose of computing a credit allowance based on existing needs. More detailed studies and actual architectural drawings for a future floor plan may result in a different figure.

In the impact fee models, school floor area per pupil capacity is assigned based on New Hampshire Department of Education maximums applicable in calculations of state building aid (120 square feet per pupil and middle school facilities 140 square feet per pupil.) These ratios incorporate the entirety of the school facility, inclusive of classroom, corridor and core facility space.

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[3] In the 2002 evaluation by NH School Administrators Association, the enrollment projection using a one-year progression ratio yielded an estimate enrollment in 2011 of 292. The three-year progression ratio yielded a projection of 222, and the five-year progression ratio generated a projection of 233 pupils for 2011. The report cites a reliance on a five-year progression ratio for capacity planning purposes, the report's recommended capacity plan for 292 reflects the results of the one-year progression series.

3. School Facility Cost per Square Foot

The most recent NH Department of Education standards for costs of school construction in Strafford County have been used to assign capital values per square foot within the impact fee assessment formula. The NH Department of Education has set forth maximum allowable costs (for computation of state building aid for the period ending March 31, 2011) for Strafford County as: $179 per square foot for elementary schools and $186 per square foot for middle schools Maximum allowable costs for 2011 to 2012 have not yet been released.

Normally, single-municipality school districts are eligible for 30% state building aid. At the present time, the State of New Hampshire has a two-year moratorium in effect on the provision of any state building aid for new capital projects. State building aid has been a traditional funding source for school construction in New Hampshire. For the purpose of impact fee analysis, BCM Planning has assumed that traditional building aid would be available in the future for projects that expand the existing school or replace it with a new facility. It is assumed that the same ratio would apply if the local school district were to operate K-8 facilities as well.

Based on the variables computed on the above variables, a raw development cost per housing unit for the development of school facilities would be:

Enrollment ratio per unit
x School floor area per pupil capacity
x Facility development cost per square foot
(-) 30% State Building Aid
= Local district capital cost per housing unit

This computation represents the gross cost to the school district to provide a proportionate amount of school capacity commensurate with the average demand placed on facilities by housing units. A further adjustment is computed below as a credit allowance for existing space needs.

4. Credit Allowance Adjustment for Existing Space Deficiency

Credit allowances are not required under New Hampshire RSA 674:21, V. However, the statute does require that "…upgrades, the need for which is not created by new development, shall not be paid for with impact fees." In order to reduce the potential for overlap between the fee assessment basis and the need to rectify existing space deficiencies, a credit allowance has been computed. It is assumed that the future expansion or replacement of the Rollinsford Grade School would incorporate not only sufficient space for existing pupils at modern spatial standards, but would also provide adequate capacity to accommodate long term enrollment needs.

Based a review of the 2002 facility evaluation BCM Planning has assumed that not more than 5,000 square feet of space would be needed to rectify the space limitations of the existing facility that are attributable to existing needs (2010 enrollment). As shown in Table 4, assumptions for the credit allowance generate an allowance of $2.10 per $1,000 valuation that is used to adjust the gross capital cost assignment to new development within the impact fee formula.

Table 4

Assumptions for Credit Allowance - Existing Space Deficiencies		
2002 Capacity Estimate	212	Mathematical capacity estimate, 2002 study
Core Facility Space Shortage	5,000	Approximate, based on 2002 evaluation
Space Shortage/Pupil	24	Estimated increase in core facilities per pupil capacity
Current Enrollment	181	Resident enrollment K-6 (2010)
Existing Space Deficiency	4,344	Square feet needed for existing enrollment need
School Development Cost Per S	$179	State building aid cost standard 2010-2011
Existing Deficiency	$777,576	Attributed to existing needs
Local Share @ 70%	$544,303	Local share of cost after 30% State building aid
Net Local Valuation	$259,558,703	Rollinsford assessed valuation 2010
Cost Per $1,000 Valuation	$2.10	Cost per $1,000 valuation to meet deficiency

With current enrollment at 181, and school facility construction cost assumed at $179 per square foot, the existing space deficiency relative to enrollment is valued at $777,576. The local district share of that deficiency cost (assuming 30% state building) would be $544,303. In 2010, the net local property valuation of Rollinsford was $259.56 million. The local cost to rectify the space deficiency for existing enrollment is estimated at $2.10 per 1,000 valuation. This amount has been used in the credit allowance calculations and applied to average assessed values of housing units to produce an adjustment for existing deficiencies in school space per pupil.

The credit allowances (see Table 5) are based on average assessed values assigned per dwelling unit by structure type, to housing units by number of bedrooms, or to living area per square foot (depending on the method of impact fee assessment).

Table 5: Credit Allowances Assigned
(Credits @ $2.10 per $1000 assessed)

Type of Structure	Average Assessed Value	Average Effective Area	Average Estimated Living Area	Credit Allowance Average Unit	Credit Per Sq. Ft. Living Area
Single Family Det.	$269,784	2,152	1,937	$567	$0.29
Attached/Townhouse*	$180,000	n.a.	1,330	$378	$0.28
Two Family	$124,747	1,523	1,371	$262	$0.19
Multifamily	$81,966	999	949	$172	$0.18
Manufactured Housing	$108,100	1,195	1,075	$227	$0.21
** No data for Rollinsford; value based on Dover 2010 average condo sale price*					

Bedrooms	Average Assessed Value	Credit Allowance
1 Bedroom or Less	$90,113	$189
2 Bedrooms	$146,505	$308
3 Bedrooms	$244,333	$513
4 or More Bedrooms	$329,989	$693

E. Results of Models: Alternative School Impact Fee Schedules

1. Options for Assessment

The models support several approaches to impact fee assessment in Rollinsford. All options presume the substantial improvement, expansion or new construction local school for grades serving either K–6 or K–8 grades under the auspices of the Rollinsford School District. The assumptions of the models can be changed to accommodate other types of school district participation by Rollinsford.

a. Fee per Unit by Structure Type

In Table 6, the proportionate basis for the assessment is the estimated enrollment generated by the ***average housing unit***. Under this model, a single-family detached home would pay a school fee of $2,079 for elementary K-6 facilities or $2,753 if K-8 facilities were included in the fee basis. Each structure type is assigned a specific fee which would be applied to all dwelling units in the same structural category.

b. Bedroom-Based Fee

In Table 7, the proportionate basis for the fee is the ***number of bedrooms*** in the dwelling unit. Under this approach, a three-bedroom dwelling unit would pay $2,432 in impact fees for K-6 facilities and $3,245 for a K-8 school impact fee. This fee would be applied uniformly to all structure types, with the number of bedrooms as the basis of the assessment.

c. Fee Per Square Foot (Living Area)

Table 8 shows the third alternative of a ***fee per square foot*** assessed to the total living area of the housing unit by type of structure. The average fee for a single-family detached unit would be $1.08 per square foot for K-6 grades or $1.43 per square foot for K-8 facilities. An average home of about 2,000 square feet would pay $2,160 per unit for K-6 facilities or $2,860 per unit if the facility charge extended to K-8 grades.

Table 8a shows the amount of impact fees for other types of dwelling units based on typical sizes of units and a range of living areas [4] using the square foot method.

[4] *Fees per square foot are based on the effective area of the dwelling per the property tax assessment system. Effective area is used in appraisal to compute valuation, and is generally a greater number than the actual living area of the dwelling unit. This means that the square foot fee basis is lower that it would be if actual living area data were available for all properties. The result is that the fee per square foot, unless further adjusted, will yield a conservative basis for assigning school capital costs to living area.*

Table 6

IMPACT FEE BASED ON ENROLLMENT CHARACTERISTICS FOR AVERAGE UNITS									
Housing Structural Type	Proportionate Demand Factors - Demand on School Facility Space						School Facility Development Cost Per Sq. Ft.		Average School Facility Cost Per Dwelling
	Enrollment Per Housing Unit *			Average School Floor Area (Sq. Ft.) Per Pupil Capacity			**$179**	**$186**	
							School Facility Development		
	Elementary (K-6)	Middle (7-8)	Total K-8 Schools	Elementary School	Middle School	Average K-8 Facilities	Elementary School	Middle School	
Single Family Detached	0.176	0.037	0.213	120	140	123	$ 3,780	$ 963	$ 4,744
Attached & Townhouse *	0.076	0.029	0.105	120	140	126	$ 1,635	$ 759	$ 2,395
Two-Family *	0.176	0.037	0.213	120	140	123	$ 3,780	$ 963	$ 4,744
Three or More Family	0.094	0.036	0.130	120	140	126	$ 2,019	$ 937	$ 2,957
Manufactured Housing *	0.079	0.017	0.096	120	140	123	$ 1,703	$ 434	$ 2,137

Housing Structural Type	District Net Cost Per Dwelling Unit			Credit Allowances for Debt Service Cost of Capacity Needs of Existing Development			Net Impact Fee Per Dwelling Unit Assessment Schedule		
	Capital Cost Per Unit Net of State Building Aid						(Capital Cost Less Credits)		
	Elementary @30% SBA	Middle @30% SBA	Total K-8 Schools	Elementary School	Middle School	Total K-8 Facilities	**School Impact Fee Per Unit**		
							Elementary	Middle	Total
Single Family Detached	$ 2,646	$ 674	$ 3,320	$ (567)	$ -	$ (567)	$ 2,079	$ 674	$ 2,753
Attached & Townhouse	$ 1,145	$ 532	$ 1,677	$ (378)	$ -	$ (378)	$ 767	$ 532	$ 1,299
Two-Family	$ 2,646	$ 674	$ 3,320	$ (262)	$ -	$ (262)	$ 2,384	$ 674	$ 3,058
Three or More Family	$ 1,413	$ 656	$ 2,069	$ (172)	$ -	$ (172)	$ 1,241	$ 656	$ 1,897
Manufactured Housing	$ 1,192	$ 304	$ 1,496	$ (227)	$ -	$ (227)	$ 965	$ 304	$ 1,269

** Rollinsford enrollment averages per unit applied to single family detached and multifamily units. Townhouse and manufactured housing ratios based on 2000 Census averages for NH. Enrollment multiplier for two family units set equal to single family average in Rollinsford. See text for explanation.*

Assessing the same fee per unit by dwelling unit type provides an equitable system, but will not capture maximum fee revenue for units that are much larger than average. Alternatives to capture differences in unit size are bedroom based fees and fees per square foot of living area.

Table 7

IMPACT FEE VARIABLE BY NUMBER OF BEDROOMS (ALL HOUSING TYPES)									
All Structure Types - by Bedrooms	Proportionate Demand Factors - Demand on School Facility Space						School Facility Development Cost Per Sq. Ft.		Average School Facility Cost Per Dwelling
	Enrollment Per Housing Unit			Avg. Sq. Ft./Pupil Capacity			**$179**	**$186**	
	Elementary (K-6)	Middle (7-8)	Total K-8 Schools	Elementary School	Middle School	Average K-8 Facilities	Elementary School	Middle School	
1 Bedroom or Less	0.052	0.017	0.069	120	140	125	$ 1,117	$ 443	$ 1,560
2 Bedrooms	0.113	0.040	0.153	120	140	125	$ 2,427	$ 1,042	$ 3,469
3 Bedrooms	0.211	0.032	0.243	120	140	123	$ 4,532	$ 833	$ 5,366
4 Bedrooms or More	0.208	0.077	0.285	120	140	125	$ 4,460	$ 2,005	$ 6,465
Adjusted Cost Per Unit	Capital Cost Per Unit Net of State Building Aid			Credit Allowances for Debt Service Cost of Capacity Needs of Existing Development			Net Impact Fee Per Dwelling Unit Assessment Schedule (Capital Cost Less Credits)		
All Structure Types - by Bedrooms	Elementary @30% SBA	Middle @30% SBA	Total K-8 Schools	Elementary School	Middle School	Total K-8 Facilities	**School Impact Fee Per Unit**		
							Elementary	Middle	Total K-8
1 Bedroom or Less	$ 782	$ 310	$ 1,092	$ (188)	$ -	$ (188)	$ 594	$ 310	$ 904
2 Bedrooms	$ 1,699	$ 729	$ 2,428	$ (306)	$ -	$ (306)	$ 1,393	$ 729	$ 2,122
3 Bedrooms	$ 3,173	$ 583	$ 3,756	$ (511)	$ -	$ (511)	$ 2,662	$ 583	$ 3,245
4 Bedrooms or More	$ 3,122	$ 1,404	$ 4,526	$ (690)	$ -	$ (690)	$ 2,432	$ 1,404	$ 3,836

Bedroom based fees require additional administrative oversight to document and define "bedroom" for purpose of assessment. Otherwise, the system can be circumvented by floor plans that identify living areas differently.

Table 8

IMPACT FEE VARIABLE BY SIZE AND TYPE OF UNIT - ASSESSED PER SQUARE FEET OF LIVING AREA									
	Proportionate Demand Factors - Demand on School Facility Space						School Facility Development		Average
	Enrollment Per 1000 Sq. Ft. Living Area			Avg. Sq. Ft./Pupil Capacity			**$179**	**$186**	School
Housing Structural Type	Elementary School	Middle School	Total K-8 Schools	Elementary School	Middle School	Average K-8 Facilities	Elementary School	Middle School	Facility Cost Per Sq. Ft.
Single Family Det.	0.0909	0.0191	0.1100	120	140	123	$ 1.95	$ 0.50	$ 2.45
Attached & Townhouse	0.0572	0.0219	0.0792	120	140	126	$ 1.23	$ 0.57	$ 1.80
Two Family	0.1360	0.0286	0.1645	120	140	123	$ 2.92	$ 0.74	$ 3.66
Three or More Family	0.0990	0.0379	0.1370	120	140	126	$ 2.13	$ 0.99	$ 3.12
Manufactured Housing	0.0737	0.0155	0.0892	120	140	123	$ 1.58	$ 0.40	$ 1.98
Adjusted Cost Per Unit	Capital Cost Per Unit Net of State Building Aid			Credit Allowances for Debt Service Cost of Capacity Needs of Existing Development			Net Impact Fee Per Sq. Ft. Living Area Assessment Schedule (Capital Cost Less Credits) Per Sq. Ft. Living Area		
	(K-6)	(7-8)	Total K-8	Elementary	Middle	Total	**School Impact Fee Per Sq. Ft.**		
	@30% SBA	@30% SBA	Schools	School	School	K-8 Facilities	**Elementary**	**Middle**	**Total K-8**
Single Family Detached	$ 1.37	$ 0.35	$ 1.72	$ (0.29)	$ -	$ (0.29)	$ 1.08	$ 0.35	$ 1.43
Attached & Townhouse	$ 0.86	$ 0.40	$ 1.26	$ (0.28)	$ -	$ (0.28)	$ 0.58	$ 0.40	$ 0.98
Two-Family	$ 2.04	$ 0.52	$ 2.56	$ (0.19)	$ -	$ (0.19)	$ 1.85	$ 0.52	$ 2.37
Three or More Family	$ 1.49	$ 0.69	$ 2.18	$ (0.18)	$ -	$ (0.18)	$ 1.31	$ 0.69	$ 2.00
Manufactured Housing	$ 1.11	$ 0.28	$ 1.39	$ (0.21)	$ -	$ (0.21)	$ 0.90	$ 0.28	$ 1.18

Fees per square foot would be applied to the living area of the dwelling, excluding other space such as areas below grade and accessory space such as garages. Administrative challenges of this approach include consistent assessment in cases where construction of the dwelling is phased (rough-in space vs. living area created) and related interpretation. If not followed diligently for "pick ups" and changes in living area, the assessments may not be equitable over time.

Table 8a:
Typical Fee Range If Based on Living Area

Impact Fees by Size of Living Unit - (K-6 Only)

Sq. Ft. Living Area	Single Fam	Townhouse	Two Family	Multifamily	Manufactured
500	$540	$290	$925	$655	$450
750	$810	$435	$1,388	**$983**	$675
1000	$1,080	$580	$1,850	$1,310	**$900**
1250	$1,350	**$725**	**$2,313**		
1500	$1,620	$870	$2,775		
1750	$1,890				
2000	**$2,160**				
2250	$2,430				
2500	$2,700				
2750	$2,970				
3000	$3,240				
Typical	**$2,160**	**$725**	**$2,313**	**$983**	**$900**

Impact Fees by Size of Living Unit - (K-8 Only)

Sq. Ft. Living Area	Single Fam	Townhouse	Two Family	Multifamily	Manufactured
500	$715	$490	$1,185	$1,000	$590
750	$1,073	$735	$1,778	**$1,500**	$885
1000	$1,430	$980	$2,370	$2,000	**$1,180**
1250	$1,788	**$1,225**	**$2,963**		
1500	$2,145	$1,470	$3,555		
1750	$2,503				
2000	**$2,860**				
2250	$3,218				
2500	$3,575				
2750	$3,933				
3000	$4,290				
Typical	**$2,860**	**$1,225**	**$2,963**	**$1,500**	**$1,180**

2. Comparison of Alternative Assessment Alternatives

Advantages and disadvantages of the various approaches center on how to balance the equitability and proportionality of the assessment with e simplicity of administration. The average per-unit assessment method is probably the most frequently used because of its simplicity. All units of similar structure type are assessed the same fee. There is no need to determine the floor area measurement or number of bedrooms in the unit.

To administer a bedroom-based fee, the building inspector or Planning Board must determine the number of bedrooms that will be included in the completed housing unit. This is not always straightforward. If a floor plan shows a room without a closet, it may not be classified as a bedroom even though it used as one. Other administrative issues center on assessments to homes initially developed as a one or two bedroom dwelling, with additional bedrooms added in the future. The Town would need a process to capture fees from "pickups" as additional bedrooms when constructed. A bedroom-based fee could also affect older existing homes that add bedrooms.

The same issues apply in the fee based on living area. One advantage of the square foot assessment is that it allows smaller, and sometimes more affordable homes, to be assessed a lower fee than larger units that tend to have a greater impact. The administrative challenge is to assess future expansions of homes over time, determining what amount of living area is being constructed as each new building permit is issued. The equity of this approach depends on the capacity of the Town to consistently define what constitutes "living area" not only in the original construction of a dwelling, but also in any subsequent building permits for future additions or conversion of space to new living area.

It is also possible that combinations of approaches could be used. For example, the impacts of a typical three bedroom single family home can be captured by the "average unit" approach. However, if other structure types are developed with three or more bedrooms, the average unit approach will not always capture their proportionate impact. This occurs because the average enrollment per unit in townhouses and 2+ family units reflects a typical configuration with two bedrooms rather than three. A combination approach could specify that, where a dwelling in a townhouse, duplex, or multifamily unit will contain more than two bedrooms, the unit will be assessed based on the bedroom method.

Another alternative would be to compute the impact fee using all three methods, and assess a fee that represents the average of the three approaches.

F. Waivers

1. Age-Restricted Housing Units.

The impact fee provisions (2001) within the zoning ordinance enable the Planning Board to waive school fees for residential units that are restricted to occupancy by senior citizens aged 62 or older. To qualify for this waiver, the applicant must demonstrate evidence to the Board that the property will be bound by lawful deeded restrictions on occupancy for a period of at least 20 years.

2. Accessory Apartments

BCM Planning recommends a waiver of school impact fees for accessory apartments that are lawfully created and which meet the standards and conditions of the Rollinsford Zoning Ordinance. In Rollinsford, accessory units are limited in size to 500 square feet and may contain only one bedroom. Under these conditions, school enrollment generation would be minimal, and a waiver would be appropriate. (Criteria for the waiver of school impact fees for accessory apartments should be added to the ordinance when it is next amended).

G. Conditions for Assessment

1. Facility Development Needed

The existing Rollinsford Grade School is an older facility built in 1935, with a major addition constructed in the 1960s. The only space added since that time has been a Kindergarten room and related storage space (1998). Based on a 2002 evaluation, there were existing space deficiencies (undersized rooms and lack of some core space) at the school. Using the 2002 capacity estimates, the school is operating at about 94% of functional capacity in 2010. Maintaining existing conditions at the school is probably not sufficient to support an impact fee assessment. The impact fee assessment would be valid if K-6 facilities (or other grade range) are improved and expanded in a way that rectifies existing space deficiencies while demonstrating adequate capacity to accommodate future projected needs. If portable or modular classrooms are the sole solution to space needs, their use is not consistent with a full impact fee, which is based on the full construction cost of standard quality, permanent facilities.

2. Volume or Pace of Development

Housing development in the recent past has been very limited in Rollinsford. The Town will need to consider whether administration of an impact fee is practical at the scale of development that is likely to occur. The Town has seen very little net growth in total households. In 2000, the U.S. Census indicated a total of 1,033 occupied housing units (households) and only 1,032 in 2010. In 1990, the total count of households was 976.

Over the course of the 20 years 1990-2010, Census data shows a net increase of 59 total housing units (average net growth of 3 per year). While there was a brief growth spurt during the mid to late 1980s in Rollinsford, building permit data indicates a typical pace of about 5 dwelling units per year.

Rollinsford's school age population per dwelling unit has remained relatively constant, even though the household population is aging. In many communities, the average enrollment has declined significantly, even in communities that are growing faster than Rollinsford.

The Town of Rollinsford will need to determine whether the anticipated rate and scale of growth in residential development is sufficient to justify the adoption and administration of a school impact fee. If the pace of residential growth in the Town is similar to the past 20 years, the Town's school impact fee revenue will be very limited.

3. Impact Fee Ordinance

The current impact fee provisions in the zoning ordinance enable school impact fees to be assessed for facilities created by the Rollinsford School District (currently providing K-6 facilities only). Amendment of the ordinance would be necessary for impact fees to be based on the capacity and cost of school facilities provided by a regional or cooperative school district, should the Town become a member of one.

Other amendments could be made to the ordinance to expand the scope of impact fee assessment to other grades, which would provide flexibility to do so in the future if the Town so desires. Other housekeeping recommendations for the ordinance have been recommended when the town next updates its zoning ordinance. These recommendations have been addressed in a separate letter to the Board of Selectmen.

4. Use of Funds

Since impact fees cannot accrue to the Town's general fund, and must be used to pay for capital facilities, the revenue from school impact fees would need to be transferred periodically to the Rollinsford School District (and/or to a regional or cooperative district of which the Town becomes a member in the future). In most cases, school impact fees received by a school district are credited to the Town prior to establishing the amount of revenue needed from taxes to fund the Town's apportionment.

H. Updating the Fee Basis

It is recommended that an update to the fees developed in this analysis be prepared when the Rollinsford School District adopts a specific set of recommendations for provision of future educational resources and facilities to resident pupils. As specific floor plans are created for expanding or replacing the Rollinsford Grade School for K-6 or some other grade range, the capacity, cost and floor area ratios can be used to revise the fee models included here.

The fee models may be updated periodically by modifying the following variables to best reflect current and projected conditions:

- Estimated public school enrollment multipliers by housing type;
- Grade levels of facilities to be provided by Rollinsford School District, or by a regional or cooperative school District of which the Town is a member;
- Development of specific plans for improving or expanding those facilities and related facility standards (square feet per pupil capacity to be provided);
- Actual or adjusted school development costs or replacement costs per square foot;
- Anticipated cost to rectify existing space deficiencies, or debt service funding of those improvements;
- Average assessed value of housing units (for computation of credit allowance calculations

It is recommended that any subsequently adopted impact fee be updated periodically according to the terms of the impact fee ordinance. At a minimum, the impact fee basis should be adjusted at least every five years. Fee schedules should not be adjusted more frequently than annually, unless errors are found in the fee basis, or if actual facility development plans are approved which differ from the assumptions of the original fee calculations.

APPENDIX:

DETAILED DEMOGRAPHIC, ENROLLMENT AND HOUSING TABULATIONS

Table A-1: Rollinsford Households by Age Group

Age of Head of Household	1990 Census (100%)	2000 Census (100%)	2010 Census (100%)
Under 35	292	222	168
35 to 44	247	266	182
45 to 54	130	201	270
55 to 64	142	137	187
65 to 74	105	120	115
75 or older	52	87	110
Total Households	968	1,033	1,032
Household Head:			
Under Age 55	669	689	667
Age 55+	299	344	412
Percent Age 55+	30.9%	33.3%	39.9%
Household Head:			
Under Age 65:	811	826	807
Age 65+	157	207	225
Percent Age 65+	16.2%	20.0%	21.8%
Enrollment (ADM in Residence)	286	331	323
Per Household (All)	0.295	0.320	0.313
Per Household < 55	0.428	0.480	0.484
Per Household < 65	0.353	0.401	0.400

Figure A-1: Housing Units Authorized

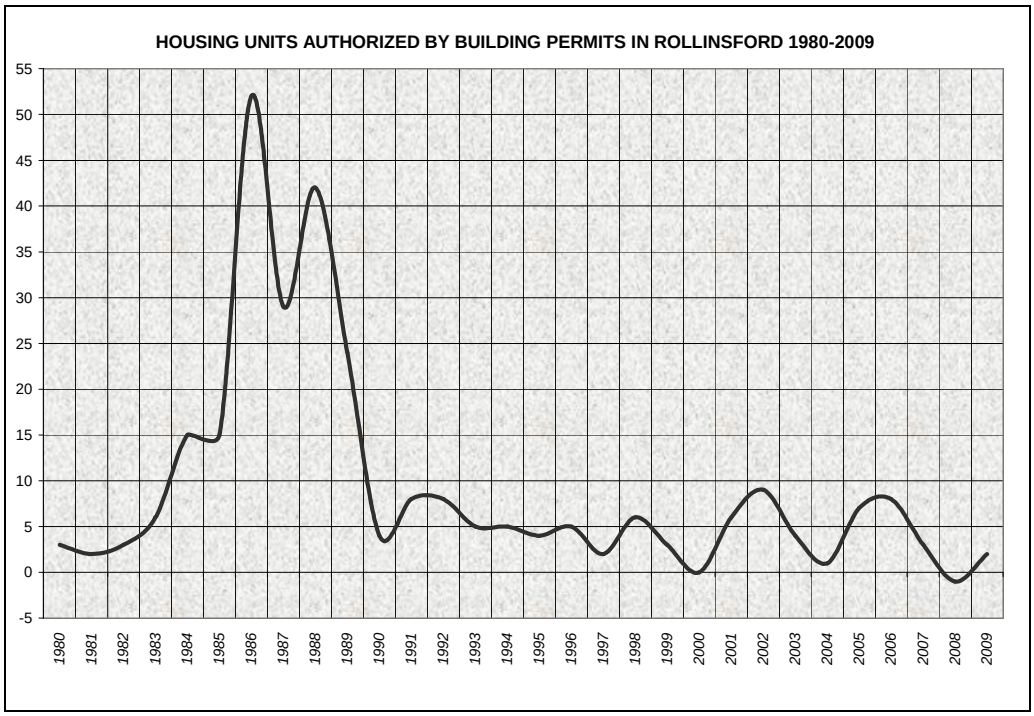


Figure A-2: Local Births and Trend 1990-2009

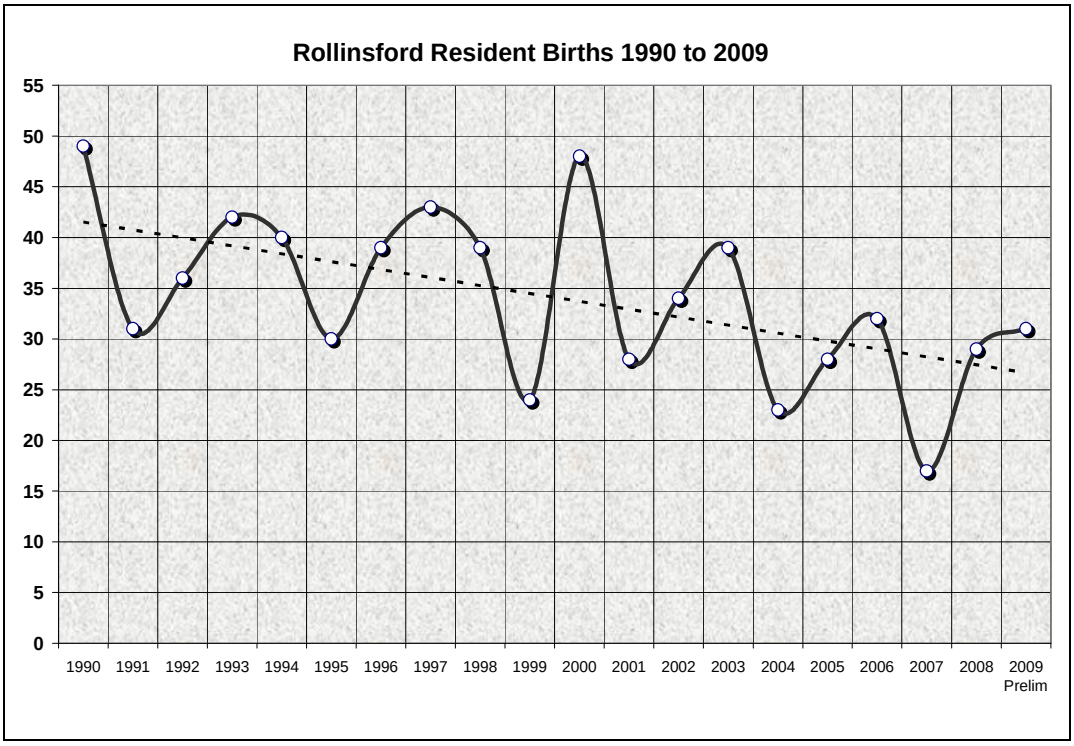


Figure A-3: Resident Enrollment All Grades (ADM Basis)

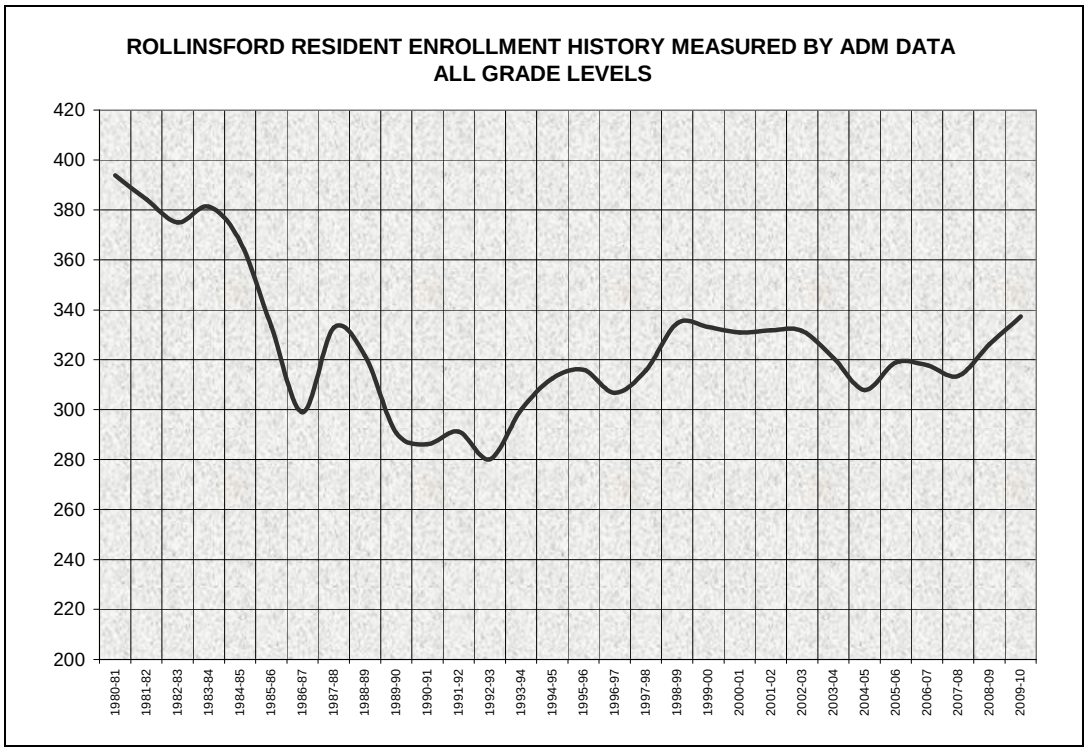
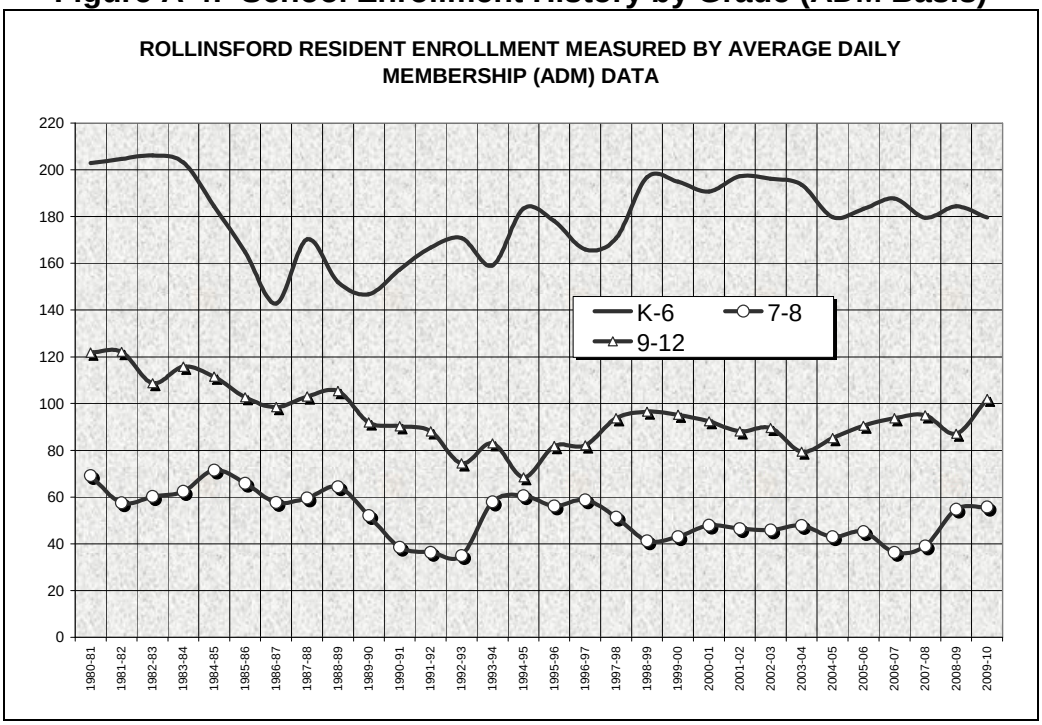


Figure A-4: School Enrollment History by Grade (ADM Basis)



RESULTS OF TABULATIONS OF RESIDENT ENROLLMENT BY ADDRESS

(Ratios based on total housing units, not adjusted for occupancy or vacancy rate)

Figure A-5

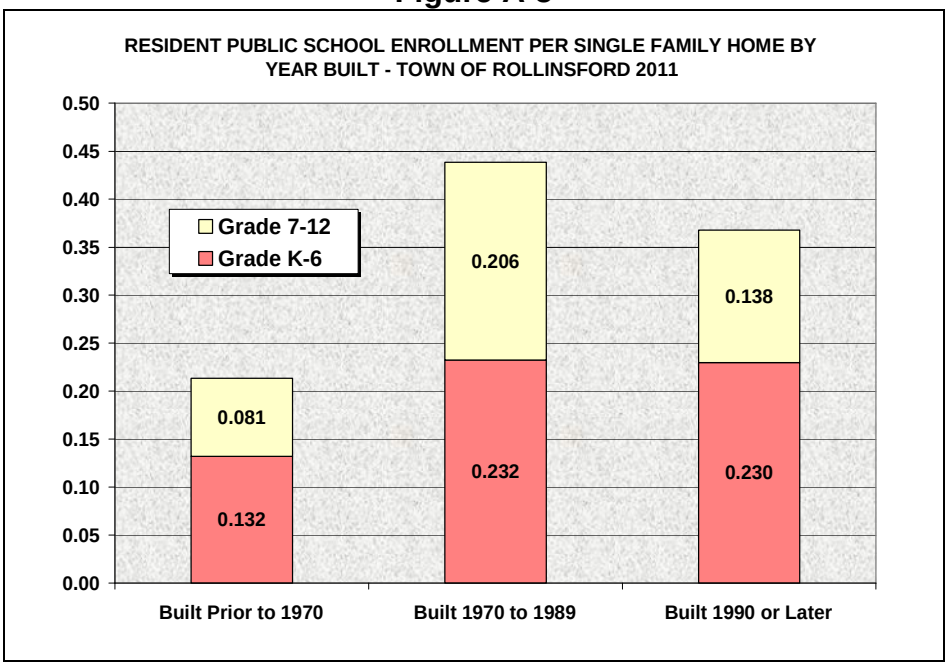


Figure A-6

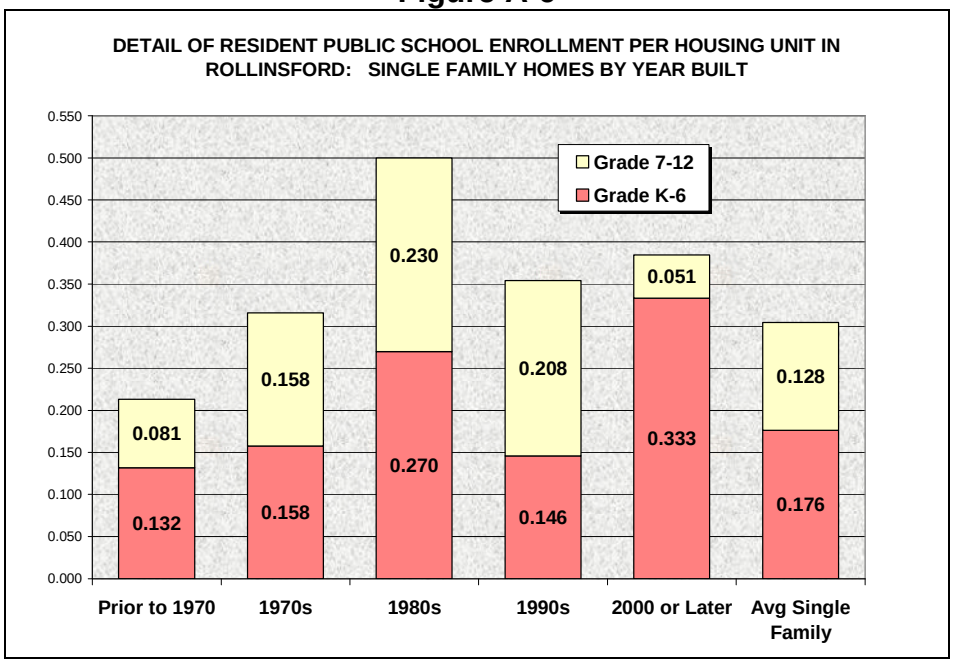


Table A-2

Resident Public School Enrollment in Rollinsford by Structure Type

Structural Or Property Type	Public School Enrollment by Grade Grouping					Housing Unit Characteristics			Public Enrollment Per Dwelling Unit				
	K to 6	K to 8	7 to 8	9 to 12	K to 12	Dwelling Units	Average Effective Area	Average Assessed Value	K to 6	K to 8	7 to 8	9 to 12	K to 12
Single Family Det.	125	151	26	65	216	709	2,152	$269,784	0.176	0.213	0.037	0.092	0.305
Single Family WF	0	1	1	1	2	14	3,037	$406,279	0.000	0.071	0.071	0.071	0.143
Two Family	37	47	10	14	61	130	1,523	$124,747	0.285	0.362	0.077	0.108	0.469
Two Family WF	0	0	0	0	0	10	1,276	$183,940	0.000	0.000	0.000	0.000	0.000
Multifamily	18	25	7	3	28	192	999	$81,966	0.094	0.130	0.036	0.016	0.146
Manufactured Housing	0	0	0	2	2	19	1,195	$108,100	0.000	0.000	0.000	0.105	0.105
Mixed Com. with Apts	1	1	0	0	1	26	1,288	$80,300	0.038	0.038	0.000	0.000	0.038
Total All Units	181	225	44	85	310	1,100	2,343	$279,360	0.165	0.205	0.040	0.077	0.282

Table A-3

Resident Public School Enrollment by Bedrooms in Dwelling Unit - All Structure Types - Rollinsford

Number of Bedrooms In Dwelling Unit	Public School Enrollment by Grade Grouping					Housing Unit Characteristics			Public Enrollment Per Dwelling Unit				
	K to 6	K to 8	7 to 8	9 to 12	K to 12	Dwelling Units	Average Effective Area	Average Assessed Value	K to 6	K to 8	7 to 8	9 to 12	K to 12
1 Bedroom or Less	6	8	2	1	9	115	937	$90,113	0.052	0.070	0.017	0.009	0.078
2 Bedrooms	37	50	13	19	69	328	1,381	$146,505	0.113	0.152	0.040	0.058	0.210
3 Bedrooms	100	115	15	34	149	474	1,968	$244,333	0.211	0.243	0.032	0.072	0.314
4 or More Bedrooms	38	52	14	31	83	183	2,913	$329,989	0.208	0.284	0.077	0.169	0.454
Total All Units	181	225	44	85	310	1,100	2,343	$279,360	0.165	0.205	0.040	0.077	0.282

Table A-4

Resident Public School Enrollment in Rollinsford Single Family Homes by Year Built

Year Built	Public School Enrollment by Grade Grouping					Housing Unit Characteristics			Public Enrollment Per Dwelling Unit				
	K to 6	K to 8	7 to 8	9 to 12	K to 12	Dwelling Units	Average Effective Area	Average Assessed Value	K to 6	K to 8	7 to 8	9 to 12	K to 12
Prior to 1970	52	63	11	21	84	394	1,953	$237,939	0.132	0.160	0.028	0.053	0.213
1970s	12	18	6	6	24	76	1,865	$249,849	0.158	0.237	0.079	0.079	0.316
1980s	41	47	6	29	76	152	2,328	$303,416	0.270	0.309	0.039	0.191	0.500
1990s	7	9	2	8	17	48	2,879	$354,119	0.146	0.188	0.042	0.167	0.354
2000 or Later	13	14	1	1	15	39	3,139	$395,469	0.333	0.359	0.026	0.026	0.385
Total Single Family, Non-Waterfront	125	151	26	65	216	709	2,152	$269,784	0.176	0.213	0.037	0.092	0.305

Table A-5

Resident Public School Enrollment in Rollinsford Single Family Homes by Bedrooms in Unit

Bedrooms In Unit	Public School Enrollment by Grade Grouping					Housing Unit Characteristics			Public Enrollment Per Dwelling Unit				
	K to 6	K to 8	7 to 8	9 to 12	K to 12	Dwelling Units	Average Effective Area	Average Assessed Value	K to 6	K to 8	7 to 8	9 to 12	K to 12
1 Bedroom or Less	1	2	1	0	2	13	1,454	$176,162	0.077	0.154	0.077	0.000	0.154
2 Bedrooms	12	13	1	8	21	131	1,669	$217,382	0.092	0.099	0.008	0.061	0.160
3 Bedrooms	80	92	12	31	123	402	2,024	$261,461	0.199	0.229	0.030	0.077	0.306
4 or More Bedrooms	32	44	12	26	70	163	2,913	$339,890	0.196	0.270	0.074	0.160	0.429
All Single Family, Non-Waterfront	125	151	26	65	216	709	2,152	$269,784	0.176	0.213	0.037	0.092	0.305

Table A-6

Resident Public School Enrollment in Rollinsford Single Family Homes by Year Built and Bedrooms

Year Built and Bedrooms In Unit	Public School Enrollment by Grade Grouping					Housing Unit Characteristics			Public Enrollment Per Dwelling Unit				
	K to 6	K to 8	7 to 8	9 to 12	K to 12	Dwelling Units	Average Effective Area	Average Assessed Value	K to 6	K to 8	7 to 8	9 to 12	K to 12
Prior to 1970													
1 Bedroom or Less	1	2	1	0	2	8	1,603	$191,500	0.125	0.250	0.125	0.000	0.250
2 Bedrooms	8	9	1	6	15	100	1,578	$203,220	0.080	0.090	0.010	0.060	0.150
3 Bedrooms	30	36	6	9	45	204	1,820	$229,298	0.147	0.176	0.029	0.044	0.221
4 or More Bedrooms	13	16	3	6	22	82	2,775	$306,307	0.159	0.195	0.037	0.073	0.268
1970s													
1 Bedroom or Less	--	--	--	--	--	--	--	--	--	--	--	--	--
2 Bedrooms	0	0	0	1	1	9	1,651	$226,278	0.000	0.000	0.000	0.111	0.111
3 Bedrooms	8	10	2	1	11	46	1,738	$232,235	0.174	0.217	0.043	0.022	0.239
4 or More Bedrooms	4	8	4	4	12	21	2,235	$298,533	0.190	0.381	0.190	0.190	0.571
1980s													
1 Bedroom or Less	0	0	0	0	0	2	683	$69,900	0.000	0.000	0.000	0.000	0.000
2 Bedrooms	3	3	0	1	4	9	1,982	$262,100	0.333	0.333	0.000	0.111	0.444
3 Bedrooms	31	34	3	17	51	104	2,190	$291,744	0.298	0.327	0.029	0.163	0.490
4 or More Bedrooms	7	10	3	11	21	37	2,887	$358,895	0.189	0.270	0.081	0.297	0.568
1990s													
1 Bedroom or Less	0	0	0	0	0	3	1,571	$206,100	0.000	0.000	0.000	0.000	0.000
2 Bedrooms	0	0	0	0	0	5	2,048	$271,940	0.000	0.000	0.000	0.000	0.000
3 Bedrooms	4	4	0	4	8	26	2,596	$337,088	0.154	0.154	0.000	0.154	0.308
4 or More Bedrooms	3	5	2	4	9	14	3,982	$446,814	0.214	0.357	0.143	0.286	0.643
2000 or Later													
1 Bedroom or Less	--	--	--	--	--	--	--	--	--	--	--	--	--
2 Bedrooms	1	1	0	0	1	8	2,230	$299,988	0.125	0.125	0.000	0.000	0.125
3 Bedrooms	7	8	1	0	8	22	3,039	$388,282	0.318	0.364	0.045	0.000	0.364
4 or More Bedrooms	5	5	0	1	6	9	4,191	$497,911	0.556	0.556	0.000	0.111	0.667
Total Single Family (Non Waterfront)	125	151	26	65	216	709	2,152	$269,784	0.176	0.213	0.037	0.092	0.305

Table A-7

Rollinsford Resident Public School Enrollment in All Units Except Single Family Homes

Year Built and Number of Bedrooms	Public School Enrollment by Grade Grouping					Housing Unit Characteristics			Public Enrollment Per Dwelling Unit				
	K to 6	K to 8	7 to 8	9 to 12	K to 12	Dwelling Units	Average Effective Area	Average Assessed Value	K to 6	K to 8	7 to 8	9 to 12	K to 12
Prior to 1970													
1 Bedroom or Less	5	5	0	1	6	89	891	$77,130	0.056	0.056	0.000	0.011	0.067
2 Bedrooms	24	35	11	9	44	168	1,137	$89,553	0.143	0.208	0.065	0.054	0.262
3 Bedrooms	19	21	2	2	23	56	1,591	$129,316	0.339	0.375	0.036	0.036	0.411
4 or More Bedrooms	6	8	2	5	13	14	2,401	$132,279	0.429	0.571	0.143	0.357	0.929
1970s													
1 Bedroom or Less	0	0	0	0	0	3	929	$215,467	0.000	0.000	0.000	0.000	0.000
2 Bedrooms	0	1	1	0	1	13	1,113	$96,531	0.000	0.077	0.077	0.000	0.077
3 Bedrooms	0	0	0	0	0	2	1,334	$94,800	0.000	0.000	0.000	0.000	0.000
4 or More Bedrooms	--	--	--	--	--	--	--	--	--	--	--	--	--
1980s													
1 Bedroom or Less	--	--	--	--	--	--	--	--	--	--	--	--	--
2 Bedrooms	1	1	0	0	1	12	1,780	$210,008	0.083	0.083	0.000	0.000	0.083
3 Bedrooms	0	0	0	0	0	2	1,482	$180,700	0.000	0.000	0.000	0.000	0.000
4 or More Bedrooms	--	--	--	--	--	--	--	--	--	--	--	--	--
1990s													
1 Bedroom or Less	0	1	1	0	1	2	902	$60,750	0.000	0.500	0.500	0.000	0.500
2 Bedrooms	0	0	0	2	2	3	2,201	$195,900	0.000	0.000	0.000	0.667	0.667
3 Bedrooms	--	--	--	--	--	--	--	--	--	--	--	--	--
4 or More Bedrooms	--	--	--	--	--	--	--	--	--	--	--	--	--
2000 or Later													
1 Bedroom or Less	0	0	0	0	0	8	626	$55,050	0.000	0.000	0.000	0.000	0.000
2 Bedrooms	--	--	--	--	--	--	--	--	--	--	--	--	--
3 Bedrooms	1	1	0	0	1	5	1,605	$162,120	0.200	0.200	0.000	0.000	0.200
4 or More Bedrooms	--	--	--	--	--	--	--	--	--	--	--	--	--
All Non-Single Family	56	73	17	19	92	377	1,217	$100,625	0.149	0.194	0.045	0.050	0.244