

Town of Brentwood Impact Fees

Basis of Assessment and Fee Schedules - 2022 Update

- Public Schools
- Library
- Recreation
- Fire-Rescue
- Police
- Municipal Office

February 28, 2022

Prepared for:

Town of Brentwood
Planning Board
1 Dalton Road
Brentwood, NH 03833

Prepared by:



P. O. Box 723
Yarmouth, ME 04096
bmayber1@maine.rr.com

Table of Contents: Brentwood NH 2022 Impact Fee Update

Executive Summary 1

- 2022 Update of Existing Fee Schedule..... 1
- Alternative Fee Schedule per Square Foot 1
- Options for Assessment of Accessory Dwelling Units (ADUs) 2

A. Impact Fee Principles..... 3

- 1. Conditions for Impact Fee Assessment..... 3
- 2. Impact Fee Assessment, Collection, and Retention 3

B. School Impact Fee 4

- 1. Demographic History 1990-2020 4
- 2. Tabulation of Brentwood Public School Enrollment Ratios 6
- 3. School Floor Area per Pupil..... 9
- 4. Facility Capital Cost 10
- 5. State Building Aid 11
- 6. School Impact Fee Options 12
- 7. Credit Allowances for Debt Service..... 14
- 8. Comparison to Prior School Fee Basis..... 20

C. Library Impact Fee 21

- 1. Spatial Standard and Capacity Assumption 21
- 2. Capital Value of Library Building 21
- 3. Credit Allowance for Debt Service 21
- 4. Library Impact Fee per Dwelling Unit 23

D. Recreation Facilities Impact Fee..... 24

- 1. Past Capital Investments and Inventory of Facilities 24
- 2. Updated Capital Value of Facilities 25
- 3. Application of Facility Standards and Credit Allowance 25
- 4. Facility Cost Per Capita and Fee Schedule per Dwelling Unit 26

E. Long Term Development Projections by Sector 27

- 1. Residential Development..... 27
- 2. Non-Residential Development..... 28

F. Fire-Rescue Facilities Impact Fee 30

- 1. Fire Station 30

2. Capital Values of Fire Station, Major Apparatus and Vehicles 30

3. Proportionate Demand and Cost Allocation 31

4. Updated Impact Fee Model and Fee Schedule 33

G. Police Department Impact Fee 35

1. Facility Design and Estimated Cost 35

2. Staffing and Estimated Facility Capacity 35

3. Credit Allowance for Existing Deficiencies 37

4. Proportionate Demand by Development Sector 37

5. New Police Department Fee Basis and Schedule 38

H. Municipal Office Impact Fee 40

1. Staffing and Town Office Space 40

2. Capital Value Allocation and Fee Schedule 40

DRAFT

Executive Summary

This report provides supporting documentation of the 2022 update of impact fees in the Town of Brentwood. Prior to this report, impact fees computed in a 2014 report by BCM Planning, LLC were the basis for impact fee schedules adopted by the Brentwood Planning Board on August 7, 2014. The Town’s impact fee administrative provisions are contained within its Zoning Ordinance, which governs the assessment and administration of the impact fees.

Impact fees based on this 2022 update will not be effective until the Planning Board holds a public hearing on the proposed fees and formally adopts an updated fee schedule. It is recommended that the Town retain all prior impact fee studies to maintain a history of the of the impact fee system, including those prepared by BCM Planning, LLC in 2002, 2007, and 2014.

In this report the basis for each of the fees is provided for each facility category listed. The report begins with the fees which are applicable only to residential development only (schools, library, recreation), then turns to the fees that are also assessed to non-residential uses (fire, police, and municipal office facilities).

2022 Update of Existing Fee Schedule

BRENTWOOD NH 2022 IMPACT FEE SCHEDULE				
Impact Fee Category	Residential Impact Fees Per Dwelling Unit			Non-Residential Development Fees Per Sq. Ft.
	Single Family Detached	Attached and Two or More Unit Structures	Manufactured Housing	
Schools	\$5,354	\$3,397	\$3,643	n.a.
Library	\$959	\$747	\$829	n.a.
Recreation	\$1,057	\$825	\$925	n.a.
Fire	\$1,340	\$1,077	\$1,297	\$0.65
Police	\$655	\$548	\$723	\$0.36
Municipal Office	\$524	\$407	\$448	\$0.11
Total	\$9,889	\$7,001	\$7,865	\$1.12

This chart summarizes the impact fees supportable using the current “per dwelling unit” option for residential uses, with fees per square foot for assigned to non-residential uses.

Alternative Fee Schedule per Square Foot

A second fee schedule has been computed that would enable assessments per square foot for both residential. Fees per square foot permit flexibility in the assessments that vary according to the size of residential units. If fees per square foot were to be used for residential development, BCM Planning recommends that a maximum floor area subject to assessment be established by the Planning Board to avoid an excessive and disproportionate assessment.

ALTERNATIVE IMPACT FEE SCHEDULE PER SQUARE FOOT (FINISHED SPACE)				
Impact Fee Category	Residential Impact Fees Per Square Foot of Living Area			Non-Residential Development Fees Per Sq. Ft.
	Single Family Detached	Attached and Two or More Unit Structures	Manufactured Housing	
Schools	\$2.35	\$2.55	\$2.84	n.a.
Library	\$0.43	\$0.51	\$0.70	n.a.
Recreation	\$0.47	\$0.56	\$0.78	n.a.
Fire	\$0.60	\$0.73	\$1.10	\$0.65
Police	\$0.29	\$0.37	\$0.61	\$0.36
Municipal Office	\$0.23	\$0.28	\$0.38	\$0.11
Total	\$4.37	\$5.00	\$6.41	\$1.12

Assessing the fees on a square foot basis may prove more equitable for housing units that are well below the average size of typical dwellings.¹

The minimum living area for any dwelling unit in Brentwood is 720 square feet, but consideration is being given to lowering the minimum to 320 square feet.

Options for Assessment of Accessory Dwelling Units (ADUs)

The past practice of the Town has been to assess impact fees on Accessory Dwelling Units (ADUs) under the “attached and two more unit” category. ADUs are subject to a number of conditions² and may only be constructed *within or attached to a single family dwelling* on an owner occupied property.

BCM Planning has found that ADUs in other communities tend to have lower school enrollment impacts than freestanding attached or 2+ family structures since the ADUs are typically much smaller than typical units of this category. In Brentwood, ADUs of up to 1,500 square feet are possible. ADUs as well as other unit types in the future may span a very broad range in size and related impacts, particularly if the minimum living area standard for all units is reduced.

The Town could consider assessing ADUs (and possibly other types of units) based on their living area. If a square foot fee is applied to an ADU, we recommend that the fees be assessed using the square foot rate applicable to a single family home, and applied to the *net increase in living area* within the property resulting from the creation of the ADU. This would allow an equitable assessment for units that are created either from within the existing floor area of the home, or added on to the present floor area.

¹ The residential fees per square foot reflect average dwelling unit sizes in Brentwood of 2,250 square feet for single family homes and 1,470 square feet for units in attached and 2+family structures. The fee per square foot for a new manufactured housing unit assumes a living area of 1,180 square feet, the approximate U. S. average for a manufactured housing unit.

² Other conditions for ADUs in Brentwood: limited to two bedrooms, not more than 1/3 the size of the primary dwelling unit, not more than 1,500 square feet, limited to an owner occupied property, exterior appearance of a one family home, connecting interior doorway between units.

A. Impact Fee Principles

1. 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 public capital facilities listed in the authorizing legislation (NH RSA 674:21, V). The amounts assessed must be proportionate to the demand placed on capital 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 of capital improvements. If there is no surplus capacity, impact fees may be based on the anticipated investment needed to improve or expand facilities to accommodate new development. The standards for computing the assessments are stated in an adopted basis of assessment or methodology.

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. The fee basis should reflect a level of capital investment that is commensurate with providing adequate facility capacity for both existing and new development.

2. Impact Fee Assessment, Collection, and Retention

The *assessment* of an impact fee will normally take place at the subdivision or site plan approval stage of development. “Assessment” constitutes the assignment of a dollar amount to each unit or square foot of new development. The actual *collection* of the impact takes place at the time a certificate of occupancy is issued.

The revenue received from impact fee assessment is a function of the pace of new construction. When the development pace is slow, impact fee generation will be minimal. But during stronger economic periods, the revenue stream will increase in proportion to development and construction activity.

Impact fees may be applied to debt service for related capital facilities, which can reduce the effect of capital costs on the property tax rate. Provided that sufficient facility capacity remains available to accommodate new development, impact fees from recoupment may also be applied to other capital improvements within the same fee category.

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. Under the Brentwood zoning provisions, an impact fee refund will be made to the owner of the property. The NH Supreme Court has affirmed this as a method to refund impact fees, provided that there are specific provisions in the local ordinance authorizing it.

B. School Impact Fee

The basic elements of the school impact fee assessment include:

- Average public school enrollment per dwelling unit (or per 1,000 square feet)
- Square feet of school floor area required per pupil
- Cost per square foot of school facilities
- Portion of capital cost (principal on debt) paid by State
- Credit allowances for debt service cost to serve existing needs or deficiencies

The objective of the assessment is to recover the capital cost to provide adequate public school facilities for average dwelling units in Brentwood, excluding those units that are restricted to senior occupancy. Proportionate school capital costs are determined based on the cost to the school districts serving Brentwood to accommodate enrollment that is generated within Brentwood.

1. Demographic History 1990-2020

In determining a proportionate school impact fee, the first element used to define a proportional fee is the average enrollment per dwelling unit. In this section, Census-based data and American Community Survey (ACS)³ estimates illustrate the long term changes in population, housing, school age children and resident enrollment in Brentwood, and its relation to the occupied housing stock.

The school-age population (age 5 to 17) increased by 135 between 1990 and 2000, and by 405 between 2000 and 2010. Detailed data from the 2020 Census is not yet available by age group.

Actual resident enrollment showed a 33% increase from 1990 to 2000; a 68% increase from 2000 to 2010, followed by a decline of about 20% from 2010-2020. While the total population of Brentwood is about the same in 2020 as in 2010, the *group quarters* population (principally the county correctional center and nursing home population) declined.

From 2010 to 2020, the household population increased by about 5% (+194) and the number of households grew by 10% (+136). But with a 20% decline in total resident school enrollment (-173) the average resident enrollment ratio per occupied dwelling unit declined from 0.66 in 2010 to an estimated 0.48 in 2020. Average enrollment per unit is the principal proportionate measure used to compute the school impact fee, as it reflects the average demand on school facility capacity and related capital investment required per housing unit.

³ At the municipal level, the ACS data is generated by periodic survey sampling over 5-year intervals. At the municipal level, sample data is subject to high margins of error, particularly as the level of detail increases. The most recent ACS sample represents the sampling period of 2015-2019. Results from the 2016-2020 sample are expected to be released during the month of March, 2022.

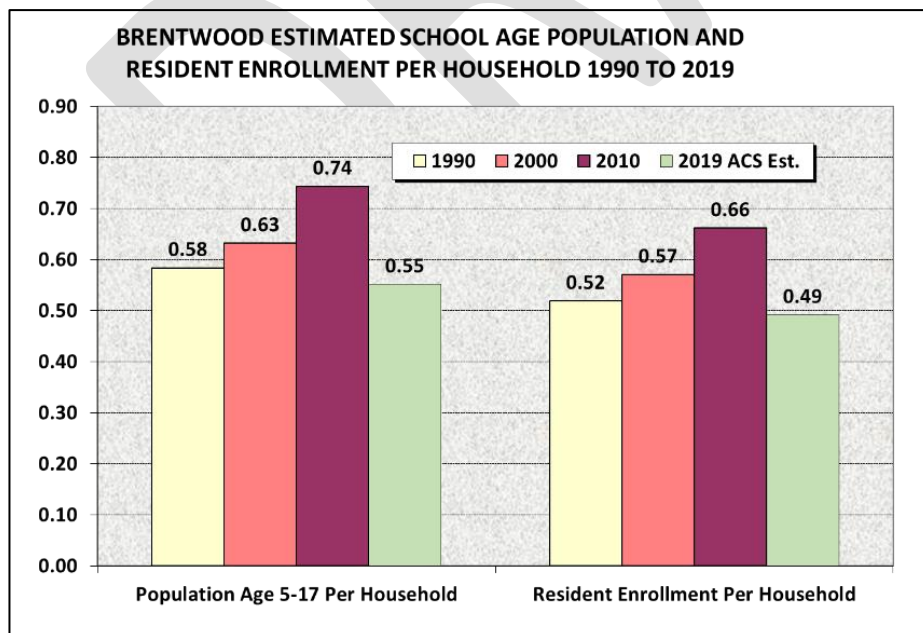
Impact Fee Update 2022: Brentwood, NH

In Brentwood, the number of *school-age* children estimated from Census data has historically been 11%-12% higher than actual resident *school enrollment*. This difference is in part attributable to the number of resident students attending private schools. The impact fee assessments computed later in this report are based on actual local public enrollment ratios per dwelling unit.

BRENTWOOD, NH DEMOGRAPHIC TREND	1990	2000	2010	2020	2019 Est. ACS 5-Yr Sample
Population	2,590	3,197	4,486	4,490	4,612
In Group Quarters (NHOSI Est. for 2019)	408	469	507	317	289
Persons in Households	2,182	2,728	3,979	4,173	4,323
Households (All Occupied Units)	755	911	1,319	1,455	1,533
Owner Occupied	673	849	1,193		1,400
Renter Occupied	82	62	126		133
% Renter	10.9%	6.8%	9.6%		8.7%
Average Household Size	2.89	2.99	3.02	2.87	2.82
Pre School Age Population (Under 5)	142	215	211		275
School Age Population (5-17)	441	576	981		846
Resident Enrollment Estimates *	392	520	873	700	754
School Age Children & Enrollment Per Household					
Population Age 5-17 Per Household	0.58	0.63	0.74		0.55
Estimated Resident Enrollment Per Household	0.52	0.57	0.66	0.48	0.49

* 1990-2020 based on resident enrollment measures by Average Daily Membership (ADM) data from NH Department of Education for academic year coinciding with Census and ACS data sample years.

Demographics from U. S. Census for 1990, 2000, 2010 and 2020 (100% count information). 2019 estimates from ACS 5-year sample estimates. At the time of this report, full decennial Census data for 2020 has not been released.



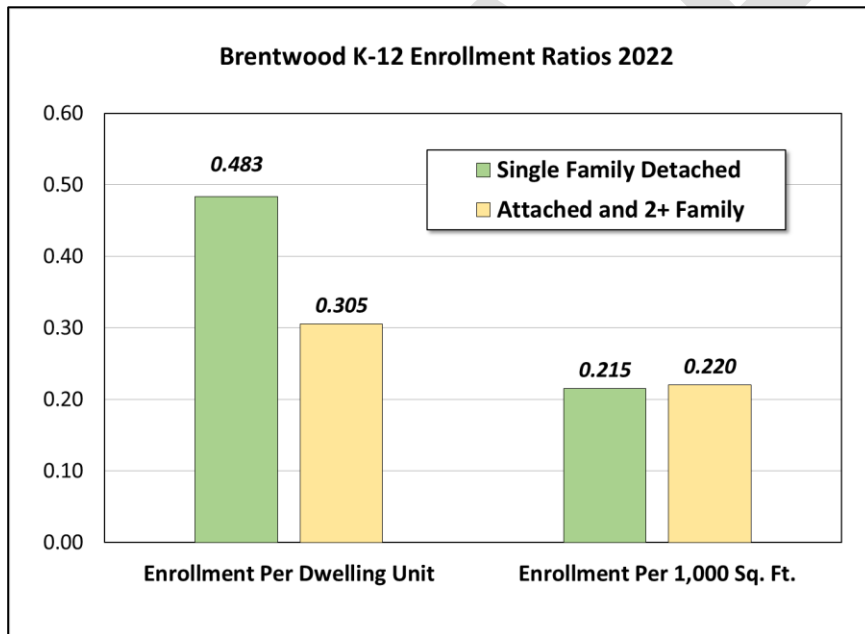
Note: 2020 Census 100% count data not yet available for detailed age groups for comparison to past decennial Census counts.

2. Tabulation of Brentwood Public School Enrollment Ratios

The number of public school pupils residing in Brentwood was matched by address to property assessment data by BCM Planning, LLC using information available in January 2022. The resulting database enabled a full update of the tabulation of Brentwood public school enrollment by type of housing unit and living area (and by bedrooms for single family homes).

The 2022 results provides new proportionate enrollment ratios unique to Brentwood. All of the enrollment ratios in this series of tabulations excluded Brentwood housing developments that were identified as age-restricted or senior housing developments in which occupancy is limited to seniors age 55+ or age 62+. Senior housing units are excluded from the tabulations and resulting enrollment ratios because age-restricted housing units are not assessed a school impact fee.

Proportionate enrollment ratios differ according to structure type, number of bedrooms, and living area of the dwelling unit. As expected, dwelling units with larger floor areas, or with more bedrooms, have significantly higher enrollment ratios than the average dwelling unit.



The data for single family detached homes, and for attached and 2 or more family units in Brentwood reflect sufficient sample sizes we believe to be reliable in representing typical local enrollment ratios. However, the local inventory of manufactured housing was very limited (41 units). Therefore, we reviewed typical ratios from larger samples based on our impact fee studies in other communities.

Public School Enrollment Ratios for Manufactured Housing (1)					
Municipality	Study Year	K-12 Pupils Per Unit By Structure Type		MH as % of SF Detached	MH Units in Sample
		Manufactured Housing	Single Family Detached		
Exeter	2020	0.295	0.463	64%	773
Rochester	2018	0.269	0.334	81%	2,058
Boscawen	2017	0.225	0.390	58%	227
Raymond	2017	0.210	0.351	60%	756
Dover	2017	0.192	0.358	54%	180
Epping	2015	0.239	0.393	61%	201
Average		0.238	0.382	62%	4,195

(1) Derived from enrollment by address matched to property characteristics in impact fee studies by BCM Planning, LLC. All samples excluded age-restricted housing developments

In these New Hampshire impact fee studies, larger samples were available to compute enrollment averages for manufactured housing.

In each study, BCM Planning matched enrollment to housing type, excluding age-restricted developments.

Based on these surveys, the average ratio of K-12 pupils per manufactured housing unit was 0.238 pupils, representing a ratio that averaged 62% of the enrollment ratio computed for single family homes in the same municipalities.

In our 2014 impact fee study in Brentwood, the enrollment ratio computed for manufactured housing was about 54% of the average computed for single family dwellings. To better maintain a proportionate assessment for manufactured housing, we have assigned an enrollment ratio for 2022 to manufactured housing units using the same percentage (54%) of the single family ratio, resulting in an expected ratio of 0.2608 per manufactured housing unit (again presuming that the development is not age-restricted). This ratio seems reasonable with respect to the sample results from larger samples.

Enrollment Ratios Used in Brentwood 2022 Impact Fee Update

Expected Average Enrollment per Dwelling Unit

Type of Structure	Grade K-5	Grade 6-12	Total K-12
Single Family Detached	0.2033	0.2797	0.4830
Attached & 2+ Family	0.1679	0.1374	0.3053
Manufactured Housing	0.1098	0.1510	0.2608

Note: estimate for manufactured housing @ 0.54 x single family home ratio (2014 relationship)

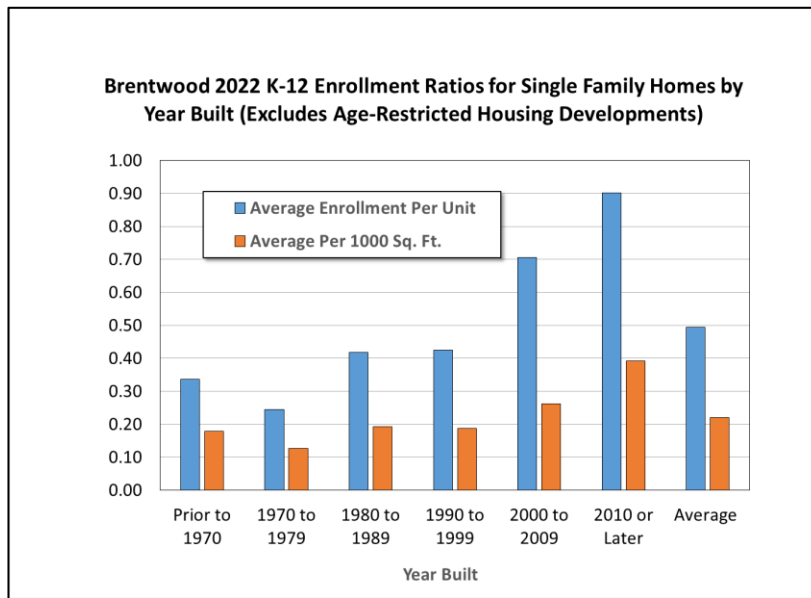
Expected Average Enrollment per 1000 Square Feet of Living Area

Type of Structure	Grade K-5	Grade 6-12	Total K-12
Single Family Detached	0.0905	0.1246	0.2151
Attached and 2+ Family	0.1100	0.1100	0.2200
Manufactured Housing	0.0931	0.1280	0.2211

Note: Ratio assumes a typical new manufactured home with 1180 square feet of living area

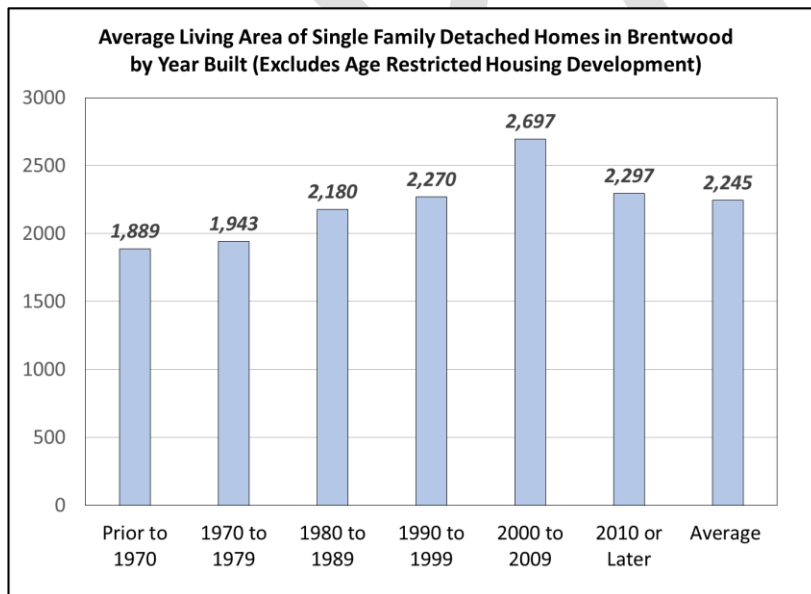
When total enrollment or average enrollment per unit is in decline, it is sometimes assumed that new housing development is not generating demand on school capacity. However, successive studies have shown that the newest homes tend to have enrollment ratios well above the average for all units in the community.

The following data is based on analysis of enrollment and housing in Brentwood, excluding age-restricted (senior) housing developments.

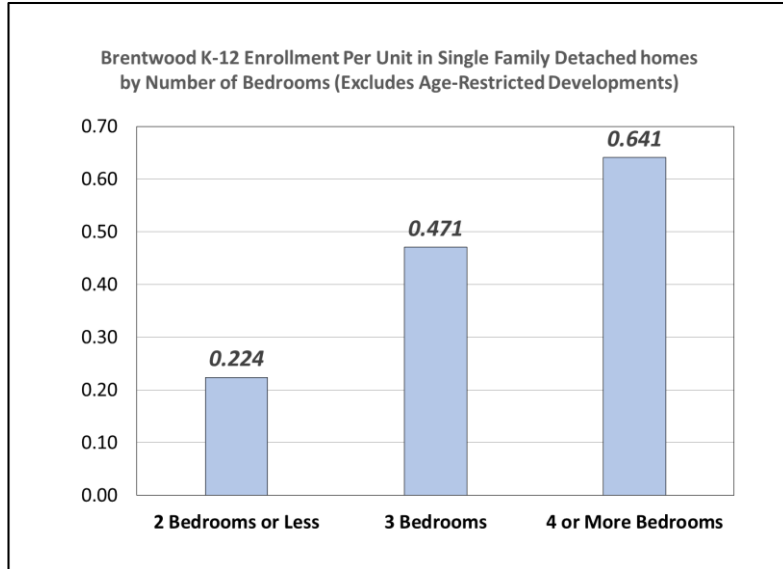


Single family homes built in Brentwood over the last 20 years have significantly higher enrollment ratios than older units constructed prior to 2000.

Other data shows that 35% of all non-senior housing in Brentwood was constructed in 2000 or later, but 51% of Brentwood resident pupils live in housing constructed in this period.



The average size of single family homes (excluding those in age restricted developments) was climbing in the periods shown here through 2009, followed by somewhat smaller homes constructed 2010 or later.



Home size and number of bedrooms affect the school enrollment generation of single family housing units.

The average enrolment ratio for all Brentwood single family homes is equivalent to that of a three bedroom home.

Tabulations of enrollment per dwelling unit and enrollment per square foot permit a range of options in assigning proportionate enrollment ratios in the computation of school impact fees. For ease of administration, BCM Planning recommends that school impact fees be based either on a per unit method by type of structure, or computed per square foot of living area, rather than on the basis of bedrooms.

The newest housing tends to represent the “leading edge” of enrollment impact, which in Brentwood would represent a much higher enrollment ratios that of the average unit. Often the function of newly constructed single family homes is to provide housing for expanding families. Consequently the use of enrollment ratios based on the newest units would exaggerate the actual long term impact of development on school facilities.

Since the impact fee is related to long-term impacts and represents a one-time fee that is intended to offset the long term demand of the dwelling on capital facilities, the community average enrollment per unit or per 1,000 square feet is the most equitable measure for capital cost allocation purposes in impact fee calculations.

[3. School Floor Area per Pupil](#)

The Brentwood School District provides elementary school facilities for resident pupils through the fifth grade. The Exeter Regional Cooperative School District, of which Brentwood is one of six member communities, provides facilities for grades 6-12. Both districts are administered by Supervisory Administrative Unit (SAU) 16.

The average school floor area per pupil capacity is estimated at 149 square feet for the Swasey School (Brentwood’s elementary school). The average for the Exeter Regional Cooperative facilities has increased to 175 square feet per pupil capacity since the 2014 study. (Additional space was added to the Cooperative Middle School in 2021.)

Impact Fee Update 2022: Brentwood, NH

PUBLIC SCHOOL FACILITIES AVAILABLE TO BRENTWOOD PUPILS 2022								
School Facility	Year Built and Additions	Grades Served (1)	Facility Capacity for Grades K-12	K-12 District Enrollment October 2021	2021 Enrollment as % of Capacity	Floor Area of School Buildings (1)	Square Feet Per Pupil Capacity	Basis for Capacity Estimate
Swasey Central School (1)	2002	Grade K-5 plus preschool	400	277	69%	59,742	149	The addition completed in 2002 was built to accommodate a second floor if needed in the future. For impact fee assessment purposes, floor area ratio computed using K-5 capacity for 400 pupils per School District presentations in March 2001.
Cooperative Middle School (2)	1997, 2021	Grade 6-8	1,250	969	78%	211,708	169	2002 SAU estimates, revised to include addition approved in 2021
Cooperative High School	2005	Grade 9-12	2,000	1,512	76%	356,000	178	SAU 2009 estimate
Total Facilities - Enrollment and Capacity K-12		Grades K-12	3,650	2,758	76%	627,450	172	
Brentwood School District		Grades K-5	400	277	69%	59,742	149	
Cooperative School District		Grade 6-12	3,250	2,481	76%	567,708	175	
<i>(1) Total floor area at Swasey excludes space in classrooms in modular building. Pre-K enrollment at Swasey not included in comparison of enrollment to capacity. (2) Building area and estimated capacity incorporate 2021 approved addition of 34,000 square feet.</i>								

For the purpose of impact fee assessment, maximum capacity for Swasey Central School has been assumed as 400, based on the representations made to the voters in support of the proposed expansion in 2001. Estimates of size and capacity for the middle school and the high school operated by the Exeter Cooperative School District are based on prior estimates from a 2020 impact fee update conducted for the Town of Exeter.

Current enrollment at K-12 grade levels indicates the Swasey School at 69% of its maximum capacity and grade 6-12 cooperative facilities at 76%. At the present time, it is anticipated that enrollment change will be moderated by the aging of the population. The schools serving Brentwood currently have available surplus capacity that can serve the needs of enrollment generated by new development, particularly if the aging of the population continues reduce the average enrollment ratios per housing unit.

4. Facility Capital Cost

School building capital value per square foot has been assigned based on the 2022 replacement costs of buildings and contents for the Swasey School and for the Cooperative Middle School and High School. In order to estimate a reasonable capital value for school facilities, BCM Planning has relied on the insured value of school facilities provided by the SAU.

Insured value per square foot represents an estimated replacement cost of building and contents and does not necessarily reflect the full development cost of a new school. Actual development costs for new schools could involve land acquisition, site development, architecture and engineering, and other elements of a full development budget.

Impact Fee Update 2022: Brentwood, NH

Insured Value Buildings and Contents of Public Schools Serving Brentwood (as of January 13, 2022)					
School Facility	Sq. Ft. Per Insurance Schedule	Building	Contents	Total	Insured Value Per Sq. Ft.
Local Elementary School					
Swasey Central School	59,301	\$9,989,000	\$1,288,000	\$11,277,000	\$190
Cooperative Schools					
Cooperative Middle School	177,708	\$30,720,000	\$3,653,800	\$34,373,800	\$193
Cooperative High School	356,000	\$65,798,000	\$7,987,000	\$73,785,000	\$207
Total for Cooperative Schools	533,708	\$96,518,000	\$11,640,800	\$108,158,800	\$203

Use of the replacement cost or insured value provides a conservative capital facility value per square foot that can be updated periodically. This helps assure that new development is not over assessed for the cost of school facilities, since full school construction would likely cost considerably more than these figures suggest.

An alternative cost standard was also tested in the impact fee model using NH Department of Education maximum allowable costs per square foot as used to determine State Building Aid.

SBA Maximum Allowable Cost FY 2021 (Rockingham County)

Elementary School	\$210	
Middle School	\$213	(Average for Middle
High School	\$217	and High School - \$215)

Use of these standards would depart from the prior basis of assessment of Brentwood impact fees. Since the cost limits for SBA assistances are also limited by a maximum floor area ratio per pupil capacity, we recommend the continued use of the insured value figures to assure a conservative cost allocation for impact fee assessment.

5. State Building Aid

The total capital cost of school facilities serving Brentwood has historically been reduced by State Building Aid, computed as a portion of principal costs on bonded debt for school construction. Standard State Building Aid historically available to the Brentwood School District was 30% of principal costs. However, the Swasey Central School includes two Kindergarten classrooms that were created as part of the 2001-2002 addition.

At the time of the addition, Kindergarten qualified for 75% State Building Aid. To compute the weighted average of total capital value at the school supported by SBA, we applied a 75% SBA to 10% of total space (2 Kindergarten classrooms of 21 total classrooms) and 30% to the balance of educational space (90% of classrooms) resulting in an effective blended ratio of 35% of total capital costs funded by the State.

For the Exeter Cooperative District facilities serving Grades 6-12, the historical SBA contribution was estimated at 55% of principal costs. In the 2022 update, a weighted average of 52% SBA

has been assigned because no State Building Aid was available to construct the recent 34,000 square foot addition to the middle school. The revised ratio of 52% is weighted based on the pre-existing floor area of the middle and high school facilities supported at 55% SBA and the floor area of the recent addition to the Middle School at zero.

6. School Impact Fee Options

A number of school impact fee options have been computed in the tables below, using a similar model structure. The basic school fee structure presumes an average demand on school facilities, based on enrollment per unit (or per 1,000 square feet of living area), the school floor area required per pupil based on assigned capacity, and the replacement cost of that space.

Summary of Impact Fee Components (Per Dwelling Unit Method)

- [Enrollment per housing unit by grade level (K-5, 6-12 levels)]
- x [average square feet of school facility space required per pupil (K-5, 6-12)]
- x [replacement cost per square foot of space in K-5, 6-12 facilities
- [less State building aid portion at 35% for K-5; 52% for Co-op grades 6-12]
- [less credit allowances for Brentwood share of selected District debt service costs]
- = Brentwood school impact fee assessment per dwelling unit.

The net district cost of school facilities per housing unit is then reduced by a credit allowance adjustment. This adjustment is based on a portion of the debt service on school bonds borne by the Town of Brentwood. The intent of the adjustment is to recognize past and future property tax payments related to costs to accommodate existing enrollment needs or to rectify pre-existing space deficiencies. The debt service credit allowances are proportionate to the percentage of school capacity already consumed by existing enrollment for the individual schools of the system.

Credit allowances are computed for past payments (prior to 2022) made by raw land (pre-development) and for future payments (2022 and beyond) based on the valuation of a completed home. Raw land valuation is assigned at 12% of the assessed valuation of a completed home.

The school fee calculations that follow this page show a total fee amount, broken out by subtotals for the local district (K-5 facilities) and those of the Exeter Regional Cooperative District (6-12). The impact fee seeks to recover from new development an amount that reasonably represents the capital cost to each District that is generated by the average demand on school capacity from an average housing unit in Brentwood.

Impact Fee Update 2022: Brentwood, NH

a. Fees per Dwelling Unit

School impact fees in Brentwood have historically been assessed per dwelling unit for three type of structural groupings: single family detached, attached and two or more family structures, and manufactured housing. Option 1 below updates the most recent prior (2014) fee structure. This model assigns capital costs of school facilities at their 2022 insured values.

Option 1. Fee per Dwelling Unit @ Replacement Cost of Schools (Update of 2014 Basis)

2022 BRENTWOOD SCHOOL IMPACT FEES PER DWELLING UNIT @ REPLACEMENT COST (INSURED VALUE) OF FACILITIES									
Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated Replacement Cost \$/Sq. Ft.		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			\$190	\$203	Per Sq. Ft.
	Elementary School (K-5)	Coop Schools (Grades 6-12)	Total Public Schools	Elementary School	Cooperative Schools	Total Public Schools	Elementary School	Cooperative Schools	Total Public Schools
Single Family Detached	0.2033	0.2797	0.4830	149	175	164	\$5,755	\$9,936	\$15,691
Attached & 2+ Family	0.1679	0.1374	0.3053	149	175	161	\$4,753	\$4,881	\$9,634
Manufactured Housing	0.1098	0.1510	0.2608	149	175	164	\$3,108	\$5,364	\$8,472
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		
	Elementary @ 35%	Coop Schools @ 52%	Total Public Schools	Elementary School	Cooperative Schools	Total	Elementary School	Cooperative Schools	Total
	Single Family Detached	\$3,741	\$4,769	\$8,510	(\$464)	(\$2,692)	(\$3,156)	\$3,277	\$2,077
Attached & 2+ Family	\$3,089	\$2,343	\$5,432	(\$299)	(\$1,736)	(\$2,035)	\$2,790	\$607	\$3,397
Manufactured Housing	\$2,020	\$2,575	\$4,595	(\$140)	(\$812)	(\$952)	\$1,880	\$1,763	\$3,643

A second option substitutes a higher capital cost based on SBA maximum construction cost:

Option 2: Fees per Dwelling Unit @ SBA Maximum Allowable Cost per Sq. Ft. Standard

BRENTWOOD SCHOOL IMPACT FEES PER DWELLING UNIT @ NH DEPT OF EDUCATION MAX ALLOWABLE SQ. FT. COST FY 2021									
Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ NH DOE Max Allowable Cost FY 2021		
	Public School Enrollment Per Household			Floor Area Per Pupil Capacity			\$210	\$215	Per Sq. Ft.
	Elementary School (K-5)	Coop Schools (Grades 6-12)	Total Public Schools	Elementary School	Cooperative Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Single Family Detached	0.2033	0.2797	0.4830	149	175	164	\$6,361	\$10,524	\$16,885
Attached & 2+ Family	0.1679	0.1374	0.3053	149	175	161	\$5,254	\$5,170	\$10,423
Manufactured Housing	0.1098	0.1510	0.2608	149	175	164	\$3,436	\$5,681	\$9,117
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		
	Elementary @ 35%	High School @ 52%	Total Public Schools	Elementary School	Cooperative Schools	Total Public Schools	Grade K-5	Grade 6-12	Total
	Single Family Detached	\$4,135	\$5,052	\$9,187	(\$464)	(\$2,692)	(\$3,156)	\$3,671	\$2,360
Attached & 2+ Family	\$3,415	\$2,481	\$5,896	(\$299)	(\$1,736)	(\$2,035)	\$3,116	\$745	\$3,861
Manufactured Housing	\$2,233	\$2,727	\$4,960	(\$140)	(\$812)	(\$952)	\$2,093	\$1,915	\$4,008

b. Fees per Square Foot of Living Area by Type of Structure

The impact fees shown in Options 3 and 4 are calculated per square foot of living area within the three structural groupings. Option 3 uses insured values (replacement costs) of school facilities to define capital cost while Option 4 reflects SBA maximum allowable costs.

Impact Fee Update 2022: Brentwood, NH

Option 3. Fees per Square Foot of Living Area @ Replacement Cost of Schools

2022 BRENTWOOD SCHOOL IMPACT FEES PER SQUARE FOOT @ REPLACEMENT COST (INSURED VALUE) OF FACILITIES									
Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated Replacement Cost \$/Sq. Ft.		
	Public School Enrollment Per 1000 sq.ft.			Floor Area Per Pupil Capacity			\$190	\$203	Per Sq. Ft.
	Elementary School (K-5)	Coop Schools (Grades 6-12)	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Single Family Detached	0.0905	0.1246	0.2151	149	175	164	\$2.56	\$4.43	\$6.99
Attached and 2+ Family	0.1100	0.1100	0.2200	149	175	162	\$3.11	\$3.91	\$7.02
Manufactured Housing	0.0931	0.1280	0.2211	149	175	164	\$2.64	\$4.55	\$7.19
Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheets for Details)			Impact Fee Per Sq. Ft. Living Area		
	K-5 Schools 35%	6-12 Schools 52%	Total Public Schools	Grade K-5	Grade 6-12	Total	Grade K-5	Grade 6-12	Total
	Single Family Detached	\$1.66	\$2.13	\$3.79	(\$0.21)	(\$1.23)	(\$1.44)	\$1.45	\$0.90
Attached and 2+ Family	\$2.02	\$1.88	\$3.90	(\$0.20)	(\$1.15)	(\$1.35)	\$1.82	\$0.73	\$2.55
Manufactured Housing	\$1.72	\$2.18	\$3.90	(\$0.15)	(\$0.91)	(\$1.06)	\$1.57	\$1.27	\$2.84

Option 4. Fees per Square Foot of Living Area @ SBA Maximum Allowable Cost

2022 BRENTWOOD SCHOOL IMPACT FEES PER SQUARE FOOT @ NH DEPT OF EDUCATION MAX ALLOWABLE SQ. FT. COST FY 2021									
Type of Housing Construction	School Facility Spatial Demands of Average Housing Units						Cost of School Space @ Indicated Replacement Cost \$/Sq. Ft.		
	Public School Enrollment Per 1000 sq.ft.			Floor Area Per Pupil Capacity			\$210	\$215	Per Sq. Ft.
	Elementary School (K-5)	Coop Schools (Grades 6-12)	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools	K-5 Schools	6-12 Schools	Total Public Schools
Single Family Detached	0.0905	0.1246	0.2151	149	175	164	\$2.83	\$4.69	\$7.52
Attached and 2+ Family	0.1100	0.1100	0.2200	149	175	162	\$3.44	\$4.14	\$7.58
Manufactured Housing	0.0931	0.1280	0.2211	149	175	164	\$2.91	\$4.82	\$7.73
Type of Housing Construction	District Cost Per Housing Unit (Capital Cost Less State Building Aid %)			Credit Allowances (See Worksheets for Details)			Impact Fee Per Sq. Ft. Living Area		
	K-5 Schools 35%	6-12 Schools 52%	Total Public Schools	Grade K-5	Grade 6-12	Total	Grade K-5	Grade 6-12	Total
	Single Family Detached	\$1.84	\$2.25	\$4.09	(\$0.21)	(\$1.23)	(\$1.44)	\$1.63	\$1.02
Attached and 2+ Family	\$2.24	\$1.99	\$4.23	(\$0.20)	(\$1.15)	(\$1.35)	\$2.04	\$0.84	\$2.88
Manufactured Housing	\$1.89	\$2.31	\$4.20	(\$0.15)	(\$0.91)	(\$1.06)	\$1.74	\$1.40	\$3.14

The fee per dwelling unit approach has the advantage of administrative simplicity, requiring only that the type of structure be determined to assess the fee. The fee per square foot would involve determining the total amount of living area that will be provided within the completed housing unit. Fees per square foot offer the advantage of flexibility, with smaller housing units paying lower fees than larger dwelling units that generate higher enrollment.

If the square foot method is implemented, it is recommended that the Planning Board establish a cap on the amount of living area subject to assessment. This is advised because our studies have shown that enrollment will tend to increase with living area, but only to a certain point (generally at the average size of housing units with four or more bedrooms). In Brentwood, the average size of a home with four or more bedrooms is about 2,800 square feet.

7. Credit Allowances for Debt Service

In the impact fee models presented above, credit allowances were shown as negative numbers deducted from the total capital cost associated with average housing units. This section describes the basis for the credit allowances as applied in the 2022 impact fee update.

Credit allowances are not required by New Hampshire RSA 674; 21, V, but have been incorporated here to recognize the fact that new development will be subject to property taxes to support the local share of debt service on school facilities that serve pre-existing needs.

The credit allowances are based on the net local property tax payments required to fund debt service payments on school construction in proportion to the capacity of the schools that is already encumbered by existing enrollment.

The credit allowances are computed both for past and future payments of debt service. Past payments are those made by vacant raw land (prior to home construction). Future payments are those to be made following the construction of a dwelling unit, taxed at the full value of land and buildings.

The preconstruction values (paid in the past by raw land) are assigned a value equal to 12% of the total assessed valuation of a completed dwelling unit. [The National Association of Homebuilders, which over the course of a number of builder surveys has estimated raw land cost in a range of 10% and 15% of the final sale price of a prototypical new home].

The tables which follow contain the details of the debt service credit allowances applied in the impact fee models.

Impact Fee Update 2022: Brentwood, NH

Credit Calculation for Swasey Central School Addition

SWASEY SCHOOL ADDITION						
Total Project (Bond)		\$4,410,000				
2001 Series A; 2010 Refunding 4.77% net interest cost						
Calendar Year	Principal	Interest	Total	Less State Building Aid @ 37.5% (New Kindergarten included in addition)	Net District Cost Total Project	Credited Portion Enrollment @ 73% of Max Capacity at Time of Construction
Past						
2002	\$140,000	\$218,225	\$358,225	(\$53,200)	\$305,025	\$222,668
2003	\$145,000	\$197,752	\$342,752	(\$55,100)	\$287,652	\$209,986
2004	\$155,000	\$191,770	\$346,770	(\$58,900)	\$287,870	\$210,145
2005	\$160,000	\$185,376	\$345,376	(\$60,800)	\$284,576	\$207,740
2006	\$165,000	\$178,776	\$343,776	(\$62,700)	\$281,076	\$205,185
2007	\$175,000	\$171,970	\$346,970	(\$66,500)	\$280,470	\$204,743
2008	\$180,000	\$164,752	\$344,752	(\$68,400)	\$276,352	\$201,737
2009	\$190,000	\$157,012	\$347,012	(\$72,200)	\$274,812	\$200,613
2010	\$200,000	\$148,698	\$348,698	(\$76,000)	\$272,698	\$199,070
2011	\$205,000	\$139,700	\$344,700	(\$77,900)	\$266,800	\$194,764
2012	\$215,000	\$130,474	\$345,474	(\$81,700)	\$263,774	\$192,555
2013	\$225,000	\$120,798	\$345,798	(\$85,500)	\$260,298	\$190,018
2014	\$235,000	\$110,448	\$345,448	(\$89,300)	\$256,148	\$186,988
2015	\$250,000	\$99,580	\$349,580	(\$95,000)	\$254,580	\$185,843
2016	\$260,000	\$87,704	\$347,704	(\$98,800)	\$248,904	\$181,700
2017	\$275,000	\$75,226	\$350,226	(\$104,500)	\$245,726	\$179,380
2018	\$285,000	\$61,750	\$346,750	(\$108,300)	\$238,450	\$174,069
2019	\$300,000	\$47,500	\$347,500	(\$114,000)	\$233,500	\$170,455
2020	\$315,000	\$32,500	\$347,500	(\$119,700)	\$227,800	\$166,294
2021	\$335,000	\$16,750	\$351,750	(\$127,300)	\$224,450	\$163,849
Total	\$4,410,000	\$2,536,761	\$6,946,761	(\$1,675,800)	\$5,270,961	\$3,847,802

Present Worth of Past Payments @ 5% \$6,828,094
 Present Value Future Payments @ 5% \$0
 Brentwood Net Local Assessed Valuation 2013 \$721,111,949
 Past Payments per \$1,000 Valuation Vacant Land \$9.47
 Future Payments Per \$1,000 Valuation Completed Dwelling \$0.00

Credit Calculation for 2001 Swasey School Addition					
Type of Structure	Average Assessed Value Per Housing Unit	Pre-Development Raw Land Value @ 12%	Past Payment Credit - Payments from Vacant Land	Credit Allowance Future Debt Payments - Completed Unit	Total Credit Allowance Per Unit
Average Per Unit for Structural Groupings					
Single Family Detached	\$408,000	\$48,960	(\$464)	\$0	(\$464)
Attached & 2+ Family	\$263,000	\$31,560	(\$299)	\$0	(\$299)
Manufactured Housing	\$123,000	\$14,760	(\$140)	\$0	(\$140)
Average Per Square Foot					
Single Family Detached	\$186	\$22	(\$0.21)	\$0.00	(\$0.21)
Attached & 2+ Family	\$175	\$21	(\$0.20)	\$0.00	(\$0.20)
Manufactured Housing	\$137	\$16	(\$0.15)	\$0.00	(\$0.15)

Impact Fee Update 2022: Brentwood, NH

Credit Calculation for Original Middle School Construction

EXETER REGION COOPERATIVE DISTRICT						
1996 MIDDLE SCHOOL CONSTRUCTION						
Original Principal						
Year	Amount	Capital Project for Capacity Development				
1996	\$15,600,000	Construct New Middle School				
ASSUMPTIONS						
State Aid To Coop. District:	55.0%	Of Principal Due on Bonds				
Brentwood Share of Debt Svc:	15.6%	Of Cooperative District Debt Service Paid By Brentwood				
Discount Rate:	5.0%					
PAST PAYMENTS ON MIDDLE SCHOOL BOND						
Year	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District	Brentwood Share Est. @ 16.13%
Past Payments						
1997	\$476,450	\$9,556	\$486,006	(\$262,048)	\$223,959	\$34,938
1998	\$1,179,936	\$53,727	\$1,233,663	(\$648,965)	\$584,698	\$91,213
1999	\$1,189,098	\$105,940	\$1,295,038	(\$654,004)	\$641,034	\$100,001
2000	\$1,136,180	\$157,263	\$1,293,443	(\$624,899)	\$668,544	\$104,293
2001	\$1,080,315	\$210,183	\$1,290,498	(\$594,173)	\$696,325	\$108,627
2002	\$1,026,095	\$264,973	\$1,291,068	(\$564,352)	\$726,716	\$113,368
2003	\$969,652	\$320,366	\$1,290,018	(\$533,309)	\$756,709	\$118,047
2004	\$911,680	\$375,668	\$1,287,348	(\$501,424)	\$785,924	\$122,604
2005	\$856,933	\$430,989	\$1,287,922	(\$471,313)	\$816,609	\$127,391
2006	\$804,930	\$481,678	\$1,286,608	(\$442,712)	\$843,897	\$131,648
2007	\$748,157	\$535,246	\$1,283,403	(\$411,486)	\$871,917	\$136,019
2008	\$674,243	\$608,929	\$1,283,172	(\$370,834)	\$912,338	\$142,325
2009	\$638,030	\$647,618	\$1,285,648	(\$350,917)	\$934,732	\$145,818
2010	\$596,431	\$684,184	\$1,280,615	(\$328,037)	\$952,578	\$148,602
2011	\$564,096	\$718,831	\$1,282,927	(\$310,253)	\$972,674	\$151,737
2012	\$530,362	\$747,289	\$1,277,651	(\$291,699)	\$985,952	\$153,808
2013	\$497,510	\$781,890	\$1,279,400	(\$273,631)	\$1,005,770	\$156,900
2014	\$468,952	\$808,935	\$1,277,887	(\$257,924)	\$1,019,963	\$159,114
2015	\$440,996	\$832,354	\$1,273,350	(\$242,548)	\$1,030,802	\$160,805
2016	\$416,910	\$858,602	\$1,275,512	(\$229,301)	\$1,046,212	\$163,209
2017	\$393,044	\$881,056	\$1,274,100	(\$216,174)	\$1,057,926	\$165,036
Present Worth of Past Payments @ 5%						\$4,045,263
Percent of Middle School Capacity Used						78%
Credited Portion of Past Payments						\$3,155,305
Brentwood Net Local Assessed Valuation 2021						\$721,111,949
Past Payments per \$1,000 Valuation Vacant Land						\$4.38

CREDIT CALCULATIONS FOR ORIGINAL MIDDLE SCHOOL CONSTRUCTION					
Type of Structure	Average Assessed Value Per Housing Unit	Pre-Development Raw Land Value @ 12%	Past Payment Credit - Payments from Vacant Land	Credit Allowance Future Debt Payments - Completed Unit	Total Credit Allowance Per Unit
Average Per Unit for Structural Groupings					
Single Family Detached	\$408,000	\$48,960	(\$214)	\$0	(\$214)
Attached & 2+ Family	\$263,000	\$31,560	(\$138)	\$0	(\$138)
Manufactured Housing	\$123,000	\$14,760	(\$65)	\$0	(\$65)
Average Per Square Foot					
Single Family Detached	\$186	\$22	(\$0.10)	\$0.00	(\$0.10)
Attached & 2+ Family	\$175	\$21	(\$0.09)	\$0.00	(\$0.09)
Manufactured Housing	\$137	\$16	(\$0.07)	\$0.00	(\$0.07)

Impact Fee Update 2022: Brentwood, NH

Credit Allowance Calculation for Middle School Expansion

Exeter Region Cooperative School District - Central Middle School Expansion & Renovation						
2020 SERIES A NON GUARANTEED						
Total Proceeds	\$17,800,000	<i>Rectifies space deficiency to meet programming and scheduling needs</i>				
Premium to Redu	\$1,753,500	<i>Expansion Cost: \$14,315,000 (80.4% of total project cost)</i>				
Amount of Loan	\$16,046,500					
True Interest Cos	2.15%					
Calendar Year	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District	Brentwood Share of District Cost Est. @ 16.13%
Past Payments						
2020	\$0	\$318,182	\$318,182	\$0	\$318,182	\$51,323
2021	\$801,500	\$608,933	\$1,410,433	\$0	\$1,410,433	\$555,993
2022	\$805,000	\$567,968	\$1,372,968	\$0	\$1,372,968	\$541,224
Future Payments						
2023	\$805,000	\$526,913	\$1,331,913	\$0	\$1,331,913	\$525,040
2024	\$805,000	\$485,858	\$1,290,858	\$0	\$1,290,858	\$508,856
2025	\$805,000	\$444,803	\$1,249,803	\$0	\$1,249,803	\$492,672
2026	\$805,000	\$403,748	\$1,208,748	\$0	\$1,208,748	\$476,488
2027	\$805,000	\$362,693	\$1,167,693	\$0	\$1,167,693	\$460,304
2028	\$805,000	\$321,638	\$1,126,638	\$0	\$1,126,638	\$444,121
2029	\$805,000	\$280,583	\$1,085,583	\$0	\$1,085,583	\$427,937
2030	\$805,000	\$239,528	\$1,044,528	\$0	\$1,044,528	\$411,753
2031	\$800,000	\$202,600	\$1,002,600	\$0	\$1,002,600	\$395,225
2032	\$800,000	\$169,800	\$969,800	\$0	\$969,800	\$382,295
2033	\$800,000	\$144,500	\$944,500	\$0	\$944,500	\$372,322
2034	\$800,000	\$126,200	\$926,200	\$0	\$926,200	\$365,108
2035	\$800,000	\$107,400	\$907,400	\$0	\$907,400	\$357,697
2036	\$800,000	\$88,600	\$888,600	\$0	\$888,600	\$350,286
2037	\$800,000	\$69,300	\$869,300	\$0	\$869,300	\$342,678
2038	\$800,000	\$49,500	\$849,500	\$0	\$849,500	\$334,873
2039	\$800,000	\$29,700	\$829,700	\$0	\$829,700	\$327,068
2040	\$800,000	\$9,900	\$809,900	\$0	\$809,900	\$319,263
Total	\$16,046,500	\$5,558,343	\$21,604,843	\$0	\$21,604,843	\$8,442,526
Present Worth of Past Payments @ 5%						\$1,181,600
Expansion Portion of Cost @ 80.4% of Total						\$950,006
2021 Enrolment % of Capacity						78%
Amount Credited						\$741,005
Brentwood Net Local Assessed Valuation (Fall 2021)						\$721,111,949
PW of Past Payments Per Thousand Assessed Value						\$1.03
Present Value of Future Payments @ 5%						\$4,924,741
Expansion Cost @ 80.4% of Total						\$3,959,491
2021 Enrolment % of Capacity						78%
Credited Amount						\$3,088,403
Brentwood Net Local Assessed Valuation (Fall 2021)						\$721,111,949
PV of Future Payments Per Thousand Assessed Value						\$4.28

Credit Calculation for 2021 Middle School Expansion					
Type of Structure	Average Assessed Value Per Housing Unit	Pre-Development Raw Land Value @ 12%	Past Payment Credit - Payments from Vacant Land	Credit Allowance Future Debt Payments - Completed Unit	Total Credit Allowance Per Unit
Average Per Unit for Structural Groupings					
Single Family Detached	\$408,000	\$48,960	(\$50)	(\$1,746)	(\$1,796)
Attached & 2+ Family	\$263,000	\$31,560	(\$33)	(\$1,126)	(\$1,159)
Manufactured Housing	\$123,000	\$14,760	(\$15)	(\$526)	(\$541)
Average Per Square Foot					
Single Family Detached	\$186	\$22	(\$0.02)	(\$0.80)	(\$0.82)
Attached & 2+ Family	\$175	\$21	(\$0.02)	(\$0.75)	(\$0.77)
Manufactured Housing	\$137	\$16	(\$0.02)	(\$0.59)	(\$0.61)

Impact Fee Update 2022: Brentwood, NH

Credit Calculation for Cooperative High School

NEW HIGH SCHOOL - EXETER (2003 Bond; 2012 Refunding)						
Total Cost with Land	\$50,400,000					
Bonded Amount:	\$42,695,000					
Term	20 Years					
True Interest Cost	3.697%					
State Bldg Aid Discount Rate	55% Of Principal 5.0%					
Calendar Year	Principal Pymt	Interest Pymt	Total Pymt	State Bldg Aid @55% of Principal	Net District Cost	Brentwood Share @ 16.13%
Past Payments						
2004	\$3,305,367	\$138,198	\$3,443,565	(\$1,817,952)	\$1,625,613	\$262,211
2005	\$3,008,468	\$272,832	\$3,281,300	(\$1,654,657)	\$1,626,643	\$262,377
2006	\$2,874,795	\$405,305	\$3,280,100	(\$1,581,137)	\$1,698,963	\$274,043
2007	\$2,749,353	\$532,348	\$3,281,701	(\$1,512,144)	\$1,769,557	\$285,429
2008	\$2,631,470	\$654,430	\$3,285,900	(\$1,447,309)	\$1,838,591	\$296,565
2009	\$2,519,146	\$773,353	\$3,292,499	(\$1,385,530)	\$1,906,969	\$307,594
2010	\$2,409,071	\$885,679	\$3,294,750	(\$1,324,989)	\$1,969,761	\$317,722
2011	\$2,304,503	\$993,248	\$3,297,751	(\$1,267,477)	\$2,030,274	\$327,483
2012	\$2,204,745	\$655,857	\$2,860,602	(\$1,212,610)	\$1,647,992	\$265,821
2013	\$2,109,450	\$1,195,550	\$3,305,000	(\$1,160,198)	\$2,144,802	\$345,957
2014	\$2,003,023	\$1,280,727	\$3,283,750	(\$1,101,663)	\$2,182,087	\$351,971
2015	\$1,927,195	\$1,378,405	\$3,305,600	(\$1,059,957)	\$2,245,643	\$362,222
2016	\$1,844,776	\$1,466,324	\$3,311,100	(\$1,014,627)	\$2,296,473	\$370,421
2017	\$1,762,780	\$1,548,070	\$3,310,850	(\$969,529)	\$2,341,321	\$377,655
2018	\$1,686,562	\$1,628,287	\$3,314,849	(\$927,609)	\$2,387,240	\$385,062
2019	\$1,611,252	\$1,702,711	\$3,313,963	(\$886,189)	\$2,427,774	\$391,600
2020	\$1,541,287	\$1,776,087	\$3,317,374	(\$847,708)	\$2,469,666	\$398,357
2021	\$1,476,031	\$1,848,582	\$3,324,613	(\$811,817)	\$2,512,796	\$405,314
2022	\$1,393,884	\$1,921,316	\$3,315,200	(\$766,636)	\$2,548,564	\$411,083
Future Payments						
2023	\$1,331,842	\$1,985,758	\$3,317,600	(\$732,513)	\$2,585,087	\$416,975
Total Payments	\$42,695,000	\$20,266,601	\$45,873,002	(\$14,083,522)	\$31,789,480	\$5,127,643
Present Worth Past Payments @ 5%						\$9,896,896
Percent of High School Capacity Used 2021						76%
Past Payments Credited						\$7,521,641
Present Value Future Payments @ 5%						\$397,119
Percent of High School Capacity Used 2021						76%
Future Payments Credited						\$301,810
Brentwood Net Local Assessed Valuation 2021						\$721,111,949
Past Payments per \$1,000 Valuation Vacant Land						\$10.43
Future Payments Per \$1,000 Valuation Completed Dwelling						\$0.42

Credit Calculations for High School Construction Completed 2005					
Type of Structure	Average Assessed Value Per Housing Unit	Pre-Development Raw Land Value @ 12%	Past Payment Credit - Payments from Vacant Land	Credit Allowance Future Debt Payments - Completed Unit	Total Credit Allowance Per Unit
Average Per Unit for Structural Groupings					
Single Family Detached	\$408,000	\$48,960	(\$511)	(\$171)	(\$682)
Attached & 2+ Family	\$263,000	\$31,560	(\$329)	(\$110)	(\$439)
Manufactured Housing	\$123,000	\$14,760	(\$154)	(\$52)	(\$206)
Average Per Square Foot					
Single Family Detached	\$186	\$22	(\$0.23)	(\$0.08)	(\$0.31)
Attached & 2+ Family	\$175	\$21	(\$0.22)	(\$0.07)	(\$0.29)
Manufactured Housing	\$137	\$16	(\$0.17)	(\$0.06)	(\$0.23)

8. Comparison to Prior School Fee Basis

The chart below provides a comparison of the components of the school impact fee for a single family detached home as calculated in 2013 (adopted 2014) to the assumptions of the 2022 update.

Comparison of Brentwood School Impact Fee Basis 2013 to 2022 Options (Example Using a Single Family Detached Home)				
Fee Component	Grade Grouping	2013 Fee Basis (Adopted 2014)	2022 Fee Basis (A)	2022 Fee Basis (B)
Enrollment Per Single Family Unit	Elementary (K-5)	0.2550	0.2033	0.2033
	Middle & HS (6-12)	0.3970	0.2797	0.2797
	Total (K-12)	0.6520	0.4830	0.4830
Facility Square Feet Per Pupil Capacity	Elementary (K-5)	149	149	149
	Middle & HS (6-12)	154	175	175
	Total (K-12)	152	164	164
Facility Replacement Cost Per Square Foot	Elementary (K-5)	\$168	\$190	\$210
	Middle & HS (6-12)	\$187	\$203	\$215
Total School Capacity Cost Per Home	Elementary (K-5)	\$6,383	\$5,755	\$6,361
	Middle & HS (6-12)	\$11,433	\$9,936	\$10,524
	Total	\$17,816	\$15,691	\$16,885
Total Cost Less State Building Aid	Elementary (K-5)	\$4,149	\$3,741	\$4,135
	Middle & HS (6-12)	\$5,145	\$4,769	\$5,052
	Total	\$9,294	\$8,510	\$9,187
Credit Allowance - Past Payments	Elementary (K-5)	(\$297)	(\$464)	(\$464)
	Middle & HS (6-12)	(\$483)	(\$775)	(\$775)
	Total	(\$780)	(\$1,239)	(\$1,239)
Credit Allowances - Future Payments	Elementary (K-5)	(\$827)	\$0	\$0
	Middle & HS (6-12)	(\$1,919)	(\$1,917)	(\$1,917)
	Total	(\$2,746)	(\$1,917)	(\$1,917)
Total All Credit Allowances		(\$3,526)	(\$3,156)	(\$3,156)
School Impact Fee Assessment (SF Detached Home)		\$5,768	\$5,354	\$6,031

Enrollment per unit declined from 0.652 to 0.483.

Space standard up due to Middle School expansion.

Replacement cost of facilities increased.

SBA on cooperative facilities reduced (no SBA on Middle School Expansion).

Credit allowance added (bond for Middle School expansion). Credits change as new present values are computed for past/future debt service and taxable valuation.

Using the “Option 1” fee method (update of the 2014 basis of assessment, the school impact fee for a single family home would decline by about 7% from \$5,768 to \$5,354.

The principal factors that affect the fee for a single family home: capital facility values have increased due to more floor area per pupil and higher replacement costs, but this increase was offset by a 20% decline in Brentwood’s average enrollment per single family unit.

C. Library Impact Fee

The impact fee for the public library (Mary E. Bartlett Memorial Library) has been updated to reflect a revised base year of 2020 to estimate current vs. future capacity demands. The capital value of the building has been updated to reflect its current replacement cost based on insured value.

1. Spatial Standard and Capacity Assumption

The original planning standard for the library has been retained at a ratio of 1.73 square feet of library floor area per person, based on the Town's household population (excluding persons living in group quarters, principally those housed in Rockingham County facilities located in Brentwood.).

The original planning and design for the library expansion project (2002) assumed that up to 11,070 square feet of finished area would eventually be available once the addition was completed and the basement space of the building became fully utilized. At 1.73 square feet of finished space per person, a maximum household population of 6,399 is potentially supportable by the maximum finished area of the library.

Tax assessment data for the property indicate that the amount of finished space within the library has increased from 8,453 square feet in 2010 to 10,243 in 2021.

2. Capital Value of Library Building

Building costs per square foot for the library expansion were originally developed for the year 2002. In this 2022 update, we have substituted the insured value (replacement cost) for the library building (\$2,141,500) and the maximum finished floor area potential (11,700) to represent its capital value of \$193 per square foot. This represents the value of the building only, exclusive of contents value.

3. Credit Allowance for Debt Service

Credit allowances have been recalculated based on the portion of debt service costs that is associated with rectifying base year (2002) deficiencies in library floor area relative to population. At the time of the original impact fee calculations in 2007, BCM Planning, LLC estimated that 50.5% of the debt service costs for the addition were attributable to base year deficiencies at the time. That portion of debt service incurred to fund the library addition has been included within the property tax credit allowances of the impact fee methodology. Debt service on the library expansion project will be fully amortized during 2022.

Impact Fee Update 2022: Brentwood, NH

LIBRARY IMPACT FEE CREDITS FOR COST OF BASE YEAR DEFICIENCIES					
		Square Feet			
Base Year Space Available (prior to expansion project)		2,040			
Total Finished Area Added		4,515			
Total Unfinished Area Added (Basement - future expansion)		4,515			
Gross Potential Area Expanded Library		11,070			
Additional Finished Area Needed in Base Year (2001)		3,419			
Finished Area Added at Time of Construction		4,515			
Attribute 1/2 of basement area to finished space cost		2,258			
Effective area added by expansion(for cost allocation purposes)		6,773			
Base year expansion needed as percent of expansion costs		50.5% (see text)			
Bond Interest Rate:		3.5% to 5.25%			
Discount Rate for Present Value/Present Worth:		5.0%			
DEBT SERVICE CREDITS FOR BASE YEAR DEFICIENCY IN LIBRARY SPACE					
Year	Balance	Principal Payment	Interest Payment	Total Payments Principal & Interest	50.5% of Cost Attributed to Pre-Existing Deficiency
Past Years					
2004	\$565,000	\$30,000	\$19,775	\$49,775	\$25,128
2005	\$535,000	\$30,000	\$18,725	\$48,725	\$24,598
2006	\$505,000	\$30,000	\$25,250	\$55,250	\$27,892
2007	\$475,000	\$30,000	\$23,750	\$53,750	\$27,135
2008	\$445,000	\$30,000	\$22,250	\$52,250	\$26,378
2009	\$415,000	\$30,000	\$14,525	\$44,525	\$22,478
2010	\$385,000	\$30,000	\$13,475	\$43,475	\$21,948
2011	\$355,000	\$30,000	\$13,313	\$43,313	\$21,866
2012	\$325,000	\$30,000	\$13,000	\$43,000	\$21,708
2013	\$295,000	\$30,000	\$14,750	\$44,750	\$22,591
2014	\$265,000	\$30,000	\$10,931	\$40,931	\$20,664
2015	\$235,000	\$30,000	\$9,988	\$39,988	\$20,187
2016	\$205,000	\$30,000	\$8,969	\$38,969	\$19,673
2017	\$175,000	\$25,000	\$8,750	\$33,750	\$17,038
2018	\$150,000	\$25,000	\$7,500	\$32,500	\$16,407
2019	\$125,000	\$25,000	\$6,563	\$31,563	\$15,934
2020	\$100,000	\$25,000	\$5,250	\$30,250	\$15,271
2021	\$75,000	\$25,000	\$3,938	\$28,938	\$14,609
2022	\$50,000	\$25,000	\$2,625	\$27,625	\$13,946
			Present Worth Past Pymts @ 5%		\$667,534
			Net Local Assessed Valuation October 2021		\$721,111,949
			Credit Per Thousand Assessed Value Raw Land		\$0.93
Future Years					
2023	\$25,000	\$25,000	\$1,313	\$26,313	\$13,283
Total 2004-2023		\$565,000	\$244,638	\$809,638	\$408,734
			Present Value of Future Payments @ 5%		\$12,651
			Net Local Assessed Valuation October 2013		\$721,111,949
			Credit Per Thousand Assessed Value Completed Home		\$0.02
CREDIT ALLOWANCES FOR LIBRARY FEE CALCULATION					
Type Unit	Assessed Value/Unit	Raw Land Val Per Unit	Past Payment Credit (Land)	Future Pymt Credit/Unit	Total Credit Allowance
Single Detached	\$408,000	\$48,960	(\$5)	(\$8)	(\$13)
Attached & 2+ Family	\$263,000	\$31,560	(\$3)	(\$5)	(\$8)
Manufactured Housing	\$123,000	\$14,760	(\$1)	(\$2)	(\$3)

4. Library Impact Fee per Dwelling Unit

The updated model for computing the library impact fee is summarized here. Per capita costs are translated into fees per dwelling unit based on estimated average household size. Household size estimates were based on the most recent available ACS data (2019 5-year sample) for Brentwood (for single family and manufactured housing) and Rockingham County (for attached and 2+ family structures). Regional data is used for attached and 2+ family structures due to the very small sample of such units in Brentwood in the ACS survey sample.

LIBRARY IMPACT FEE UPDATE - BRENTWOOD NH - 2022				
Demand Base for Services	2010 Conditions	2020-21 Conditions	Maximum Service Population at Facility Space Standard	Attributed to New Development (2022 to Estimated Supportable Population)
Residential Demand Base				
Total Population	4,486	4,490	6,885	
Less institutional Population	(250)	(317)	(486)	
Library User Population	4,236	4,173	6,399	2,226
Town Library - Dalton Road				
Finished Space Standard Per Capita @ Max. Service Population	1.73	1.73	1.73	
Space Demand of Service Population (Finished Area)	7,328	7,219	11,070	3,851
Facility Finished Floor Area Available	8,453	10,243		
Surplus Finished Space Available to Serve New Development	1,125	3,024		
Building Replacement Cost Per Sq. Ft. (excludes contents)	\$193			\$193
Facility Investment Attributable to New Development				\$743,243
Facility Cost Per Capita User Population				\$334
Residential Capital Cost Per Dwelling Unit				
	Estimated Persons Per Household 2019	Capital Cost Per Dwelling	Debt Service Credits Base Year Deficiency	Impact Fee Per Dwelling Unit
Single Family Detached	2.91	\$972	(\$13)	\$959
Attached & 2+ Family	2.26	\$755	(\$8)	\$747
Manufactured Housing	2.49	\$832	(\$3)	\$829
* 2021 assessment data indicates 10,243 square feet of finished floor area in the building, up from 8,453 square feet in 2010				

The library impact fee is based on the recoupment of capital investments already made to provide for the long term needs of the community. One use of recoupment impact fees is to offset debt service costs of a given capital facility. If that debt is fully amortized, and capacity remains available to accommodate new development under the fee standards, the revenue may be used to fund other capital improvements to the library.

D. Recreation Facilities Impact Fee

The original impact fee for recreation facilities was developed in 2002, and adopted in 2003. It was not subsequently updated until a new method and fee schedule was adopted in 2014. The same fee model and facility standards have been applied in this 2022 update report.

1. Past Capital Investments and Inventory of Facilities

A review of the facility inventory in 2014 showed that several fields and a playground were added to the Town's recreation facility inventory after the original fee basis was computed. There have also been extensive improvements at the Community Center building and expenditures that improved the quality of outdoor facilities at the Town's recreation complex,

In the 2014 update we noted that recreation capital expenditures between 2002 and 2014 totaled to about \$530,000 adjusted to 2013 dollars (equivalent to about \$646,000 in January 2022 dollars).

Prior to this, the Town had purchased a parcel adjacent to the existing recreation complex for \$450,000 (in 2001) to provide space for additional fields built between 2002 and 2014.

As of February 2022, the Town has indicated that no additional recreation facilities have been added to its inventory since the last fee schedule was adopted in 2014.

BRENTWOOD NH RECREATION FACILITY INVENTORY - 2022								
NAME OF AREA OR FACILITY	Ownership	Gross Acreage	Map-Lot ID	Primary Recreation Use/Other Uses on Site	Basketball Courts (Outdoor)	Baseball, Softball, T-Ball, Soccer, MP Fields	Playgrounds	Community Center Buildings
ACTIVE RECREATION AREAS/FACILITIES								
Town Recreation Center Parcel	Municipal	8.2	216.031	Baseball, picnic, skiing, concession stand and community center, garage, storage, parking, basketball	1	1		1
Adjacent Town land	Municipal	8.6	216.030	Baseball, softball, storage, parking		2	1	
Adjacent Town land	Municipal	42.0	217.103	Baseball and soccer, storage, parking		3		
Lindon Field	Municipal	1.0	pt of 216.019	Baseball field		1		
Swasey School	School District	1.0	pt of 216.002	School site adjacent to Town properties		1	2	
TOTAL AVAILABLE FOR RECREATION		60.8			1	8	3	1

In its 2018 Master Plan, the Recreation Chapter recommends short term improvements including providing additional playing fields and outdoor hard courts (tennis/basketball). Long term needs cited in the Master Plan include purchase of a 20-person van, installing a recreation water feature at the Recreation Center site, and development of the Town's hiking and nature trail system.

Other than these references to potential future projects, the Town has no long term recreation facility plan that identifies a specific number of future new facilities. Therefore, the updated fee basis has centered only on those facilities which have been actively pursued by the Town since inception of the impact fee.

2. Updated Capital Value of Facilities

The recreation facilities used to compute the fee have been limited to: (1) the Community Center and buildings at the BRC site, (2) outdoor athletic fields (all types combined); (3) outdoor hard courts (basketball), and (4) playgrounds.

Standards for the impact fee remain at the same facility ratios per thousand persons as used in the original (2002) basis of assessment, with the exception of the new Community Center, to which a new standard was assigned in 2014 to derive a proportionate share impact fee amount.

The updated capital costs for the impact fee are defined by the number of facilities required per 1,000 persons (household population) and the assigned cost per facility (or cost per acre for land supporting active recreation facilities).

The capital cost assigned to the Community Center and other buildings on the BRC site is the estimated replacement costs at their 2022 insured value.

The total development costs assigned per unit for fields, courts and playgrounds are based on the original 2002 fee study, adjusted to January 2022 using the Engineering News Record (ENR) construction cost index.

Land value per acre has been adjusted from the Town's original 2001 acquisition cost of its primary recreation site (Lot 217.103). The original cost of the land has been indexed to 2021 based on the change in median sales price for a single family home in Rockingham County (2001 to 2021) according to sales data from the NH Housing Finance Authority. (It is assumed that the price of residential land would have increased proportionately to single family home prices.)

3. Application of Facility Standards and Credit Allowance

Application of the facility standards per 1,000 persons (household population) generates the number of facilities needed now and the number needed for a projected population in 2040.

The difference between what is needed now based on the standards and what is in the actual inventory represents facilities and related costs attributable to the *existing population*. The difference between the facilities needed currently (based on the standard) and those needed for the projection year of 2040 are needs attributable to *new development*.

Based on the facility standards applied, Brentwood needs at least one hard court (tennis or basketball) to meet current needs. The deficiency in the existing inventory is equivalent of 1.09

Impact Fee Update 2022: Brentwood, NH

courts and a fractional deficiency in the allotment for playgrounds (at 0.09 playgrounds). The cost to rectify existing deficiencies is estimated at \$67,968. A credit allowance has been computed within the impact fee formula based on this amount. In order for the Town to continue to assess new development for the cost of hard courts and playgrounds, it will need to address these existing deficiencies as well as keep pace with the needs attributable to new development.

CREDIT CALCULATION FOR FACILITY DEFICIENCY		
Cost to Cure Existing Deficiency in Facilities		\$67,968
Taxable valuation (Fall 2021)		\$721,111,949
Credit Per \$1,000 Assessed Value		\$0.09
ASSIGNMENT OF CREDITS PER DWELLING UNIT		
Structure Type	Avg Assessed Val. Per Unit	Credit/Unit
Single Detached	\$408,000	(\$38)
Attached & 2+ Family	\$263,000	(\$25)
Manufactured Home	\$123,000	(\$12)

4. Facility Cost Per Capita and Fee Schedule per Dwelling Unit

Based on the updated values and growth projection through 2040, the cost to provide recreation facilities at the standards cited is about **\$376** per capita.

BRENTWOOD RECREATION FACILITY NEEDS AND CAPITAL COST ALLOCATION BASED ON SELECTED FACILITY RATIOS - 2022												
RECREATION IMPACT FEE ASSESSMENT ASSUMPTIONS	Standard Used - Units Per 1000 Population	Source of Reference Standard	Existing Facilities (1)		Facility Need Per 1000 Household Population				Capital Cost Allocation			
			Number of Units	Existing Avg Per Thousand Household Population	Existing Need @ Est. Non-Institutional Population of 4,173	Additional Facilities Needed for Base Year	Needed For 2040 Household Pop. Of 5,390	Attributable to New Development	Estimated Local Capital Cost Per Unit (3)	Cost To Meet Existing Deficiency	Cost Attributable to New Development	
Community Center	0.10	NH Outdoors	1	0.24	0.42	None	0.54	0.12	\$1,146,700	\$0	\$137,604	
Baseball/Softball/Soccer/Football/T-Base and Other MP Fields (1)	1.36	NH Outdoors	8	1.90	5.68	None	7.33	1.65	\$115,200	\$0	\$190,080	
Basketball / Other Outdoor Hard Courts	0.50	Avg of NH Outdoors (0.8) and NRPA 1983 (0.2)	1	0.24	2.09	1.09	2.70	0.61	\$57,600	\$62,784	\$35,136	
Playgrounds (w/equipment)	0.50	NH Outdoors	2	0.47	2.09	0.09	2.70	0.61	\$57,600	\$5,184	\$35,136	
Total Facilities Cost											\$397,956	
Raw Land Acreage Needed To Support Major Outdoor Facilities:	6.00	NH Outdoors	60.8	14.40	25.04	None	32.35	7.31	\$19,594	None (Surplus Available)	\$143,154	
Total Recreation Capital Cost Attributed to New Development										Total Cost Attributable to New Development Increase in Household Population 2022 to 2040 Capital Cost Per Capita - Household Population	\$541,110 1,438 \$376	

(1) See inventory of public recreation facilities in Brentwood.
 (2) NHOSI projected total populations is 5,697 for 2040. Assuming 7% group quarters population, household population would be 5,390.
 (3) Capital value attributed to community center based on replacement cost (insured value) of buildings and contents at 190 Route 125 recreation center site.
 Cost per facility from 2002 model indexed to January 2022 using Engineering News Record Construction Cost Index
 Land value per acre based on 2001 Town cost to acquire recreation land (@ \$9,375/acre) indexed to change in median home price in Rockingham County 2001-2021

Recreation Facilities Impact Fee Per Dwelling Unit				
Type Of Unit	Persons Per Occupied Unit (1)	Capital Cost Per Dwelling Unit (2)	Credit for Existing Deficiency	Impact Fee Assessment
Single Detached	2.91	\$1,095	(\$38)	\$1,057
Attached & 2+ Family	2.26	\$850	(\$25)	\$825
Manufactured Home	2.49	\$937	(\$12)	\$925

Based on per capita recreation facility cost **\$376** (less credit allowance)

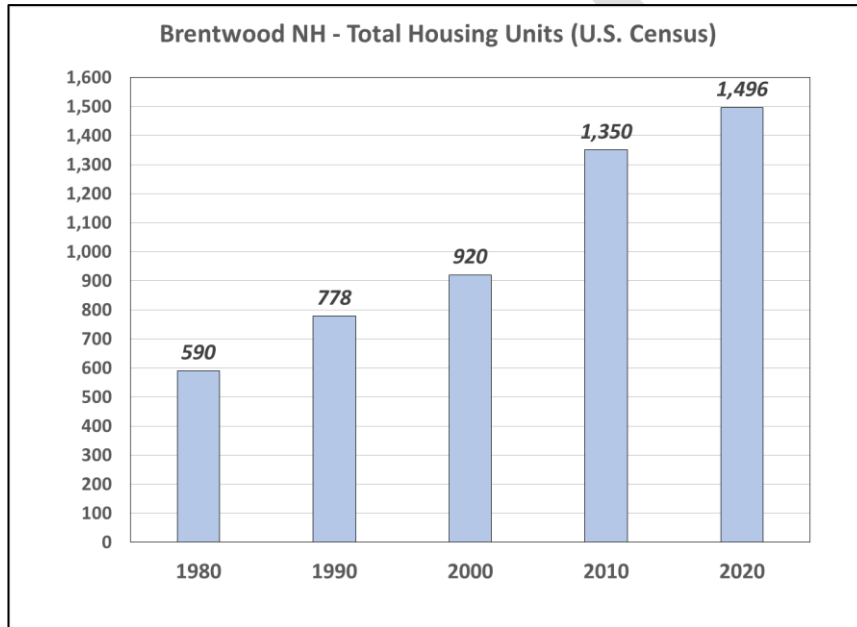
(1) Based on 2019 American Community Survey data, 5-yr sample for Brentwood for single family and manufactured housing units. For attached and 2+ family structures, a regional (Rockingham County) average household size was substituted to to small sample size in the Brentwood ACS data.
 (2) Cost per dwelling unit equals cost per capita times persons per occupied unit

E. Long Term Development Projections by Sector

Impact fees for the remaining Town facilities are affected by demand from both residential and non-residential sectors. Consequently, proportionate allocation factors are needed to equitably assign the impact fees. With the proposed construction of a new Police Department headquarters, the Town’s public safety and administrative functions should provide adequate space for its long term needs for the projected buildout potential of the Town, or a period of at least 30 years.

1. Residential Development

To create a proportionate long term allocation of capital costs for the three facilities, BCM Planning, LLC has estimated the scale of residential and non-residential development that would be consistent with the buildout projections prepared for the Town in 2010 by the Rockingham Planning Commission.



As of the 2020 Census, there were 1,496 total housing units in Brentwood.

Based on the data in that study, the total number of housing units supportable under the zoning and development assumptions in 2010 would indicate that the Town could eventually support 2,592 housing units.⁴

The related household population at this buildout level is more difficult to estimate since future household size is unknown. Using 2020 occupancy rates in the housing stock, and a 2040 projection of average household size at 2.67, BCM Planning, LLC estimates a potential buildout *household population* of 6,731 persons.

If the group quarters population (principally those living in County facilities) remains a constant share of the population, the total population at buildout could be 7,242 persons. Residential

⁴ The 2010 buildout study for Brentwood was based on mapping and land use data as of January 2009. Based on NH State Data Center estimates of the housing stock through the end of 2008, there were about 1,294 housing units in Brentwood. Future development through buildout was projected support another 1,298 units, or a total residential buildout potential of about 2,592 under the development assumptions of the analysis.

impact fees are computed on the basis of the *household population*, while the group quarters population in Brentwood is associated with non-residential (institutional) uses.

Long Term Service Demand Assumptions for Public Safety and Municipal Office Facilities	Current	Buildout	New Development
Residential Demand Base			
Total Population	4,490	7,242	2,752
Group Quarters Population	317	511	194
Household Population	4,173	6,731	2,558
Average Persons Per Household	2.87	2.67	-0.20
Households	1,455	2,521	1,066
Total Housing Units	1,496	2,592	1,096
Living Area of Housing Units	3,176,241	5,310,720	2,134,479
Average Living Area Per Housing Unit	2,123	2,123	constant
Non-Residential Demand Base			
Employment (Jobs in Brentwood including Gov't)	2,040	3,298	1,258
Employment Per Capita Household Population	0.49	0.49	constant
Non-Residential Property Finished Floor Area	1,659,580	2,684,572	1,024,992
Square Feet Per Employee	814	814	constant
Total Floor Area Residential/Non-Res Uses	4,835,821	7,995,292	3,159,471

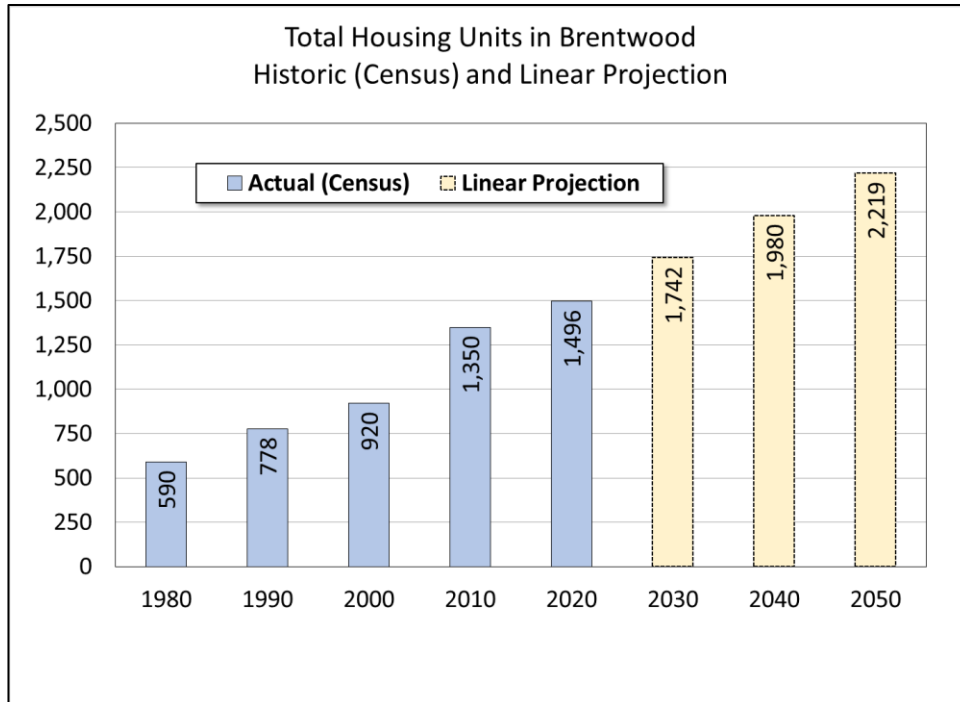
2. Non-Residential Development

In the 2010 buildout study, the potential for non-residential development was estimated only as a number of “units” or lots with no square footage estimated. However, the same overall percent change from the base year to buildout was the same as that of residential uses. Therefore, we have estimated the non-residential buildout potential as a function of the projected household population.

As of 2020 non-residential uses in Brentwood support 2,040 employees, or 0.49 jobs per 1,000 household population. Total floor area in non-residential uses in 2020 was about 1.66 million square feet, or an average of 814 square feet per job. Carrying these ratios forward to the housing buildout scenario indicates a long term potential for employment at 3,298 and non-residential floor area at 2.68 million square feet.

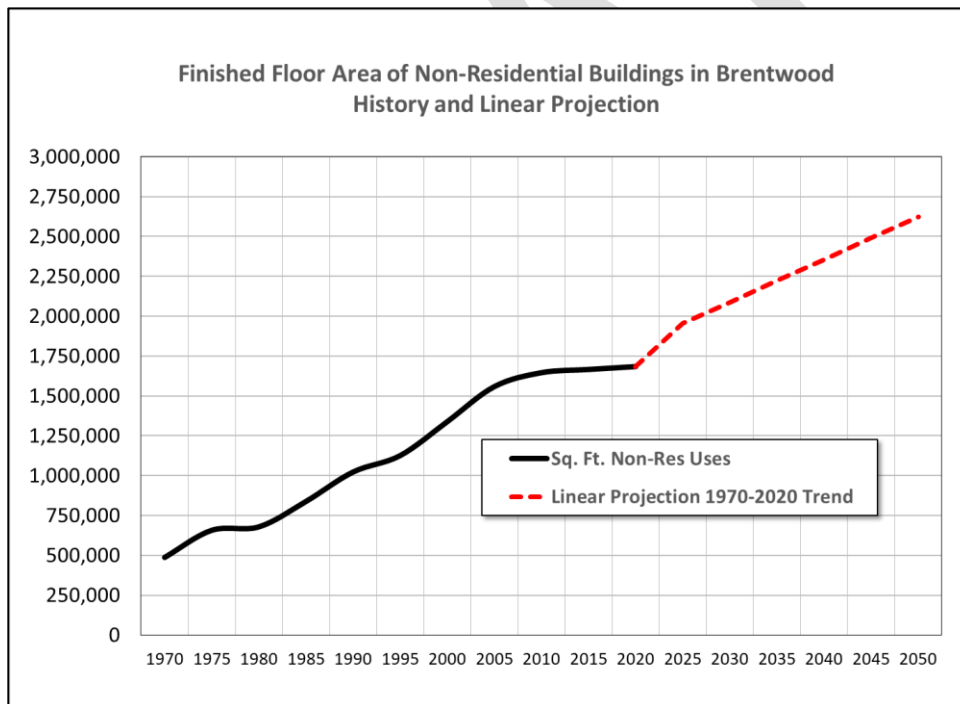
If we apply linear trend projections to the number of housing units and the floor area of non-residential development in Brentwood, it seems likely that the estimated buildout described above would not be reached until sometime after 2050. (See charts.) Note that these represent *projections* rather than *forecasts*. Linear projections represent a mechanical “what if” estimate that presumes the continuation of long term historical trends into the future.

By assuming that the Town’s safety and administrative buildings will be of sufficient size to accommodate long term buildout estimates, the Town can reduce that potential for excessive impact fee assessments based on short term development projections that are defined by a particular future year.



The buildout model indicates potential for up to 2,592 housing units.

That 2050 projection indicates 2,219 housing units based on a long term linear trend.



The linear projection of non-residential floor area through 2050 is 2.62 million square feet.

The buildout estimate indicates a potential for 2.68 million square feet.

F. Fire-Rescue Facilities Impact Fee

1. Fire Station

In 2010 a new fire station was constructed to provide adequate space for the long-term facility needs of the Town. The former fire station was outdated, with numerous space and safety deficiencies, and not considered adequate even for the basic needs of the Town at that time.

For the purpose of impact fee assessment we will assume that the new (2010) fire station is of a size that will be adequate to accommodate the estimated buildout scenario described in **Section E** of this report.

New development will bear a portion of the cost of the debt service supporting the construction of the building. A part of the development cost of the facility was related to replacing and significantly improving the quality of space available support the pre-existing space needs of the Town at the time it was built (2010).

In the 2014 impact fee analysis, we estimated that 60% of the station development cost was attributable to pre-existing needs at the time of the new fire station was built, and that 40% of the development cost was attributable to supporting demands from new development.

A debt service credit allowance has been updated to recognize debt service payments costs borne by new development for pre-existing Fire Station needs.

2. Capital Values of Fire Station, Major Apparatus and Vehicles

The capital value assigned to the Fire Station is based on its current insured value or replacement cost (including building and contents) at **\$2.809 million** (or \$201 per square foot).

The value attributed to vehicles and apparatus of the Fire-Rescue Department has been based on the Department's projected replacement costs and inventory of major apparatus and vehicles. The two ambulances are not included within the fee basis, because funding for ambulance acquisition and replacement is provided through a special ambulance account. It is expected that the existing apparatus will be replaced on a rotating schedule, and that as is replaced it will be improved by incorporating more multi-function equipment rather than with additional vehicles.

The total capital value assigned to the replacement of this inventory is **\$2.740 million** (excluding the ambulances), bringing the total capital investment in Fire-Rescue facilities to a total of **\$5.549 million**. A portion of this investment is attributed to new development in both the residential and non-residential uses.

Impact Fee Update 2022: Brentwood, NH

Fire-Rescue Vehicles and Apparatus Replacement Schedule and Costs 2022				
Designation	Current Inventory	Replacement Plan	Replacement Cost	Action Year
E3	1979 Mack Pumper / tanker	2024 Replace E3 & E4 with Quint	\$1,000,000	2024
E4	1986 Hahn Pumper			
F2	1992 F350 Forestry	2028 Replace Forestry	\$100,000	2028
U1	2009 F350 Utility 4 Door Pickup	2029 Replace Utility	\$70,000	2029
C1	2020 Command Car	2030 Replace Command Car	\$70,000	2030
E1	2010 Pumper / tanker	2035 Replace Pumper	\$700,000	2035
E2	2016 Pumper / rescue	2041 Replace Pumper / rescue	\$800,000	2041
Subtotal of Equipment Cost Included in Impact Fee Basis			\$2,740,000	
<i>Other Equipment Not Included in Fee Basis: One ambulance replaced every eight years from ambulance account</i>				
A1	Ambulance	2029 Replace Ambulance	\$350,000	2029
A2	Ambulance	2037 Replace Ambulance	\$450,000	2037
Subtotal Ambulances (Not included in fee basis)			\$800,000	
Total Major Vehicles and Apparatus			\$3,540,000	

3. Proportionate Demand and Cost Allocation

The allocation of demand by development sector is based on the factors listed in the chart below. The finished floor area of developed non-residential property includes the values assigned to public other non-taxable property because it comprises part of the demand base on public safety services.

Proportionate Demand Measures for Brentwood Fire-Rescue Department				
Proportionality Measure	Residential	Non-Residential	Total	Estimated Percent Residential
2020 Est. Household Population (Residential) and Employment + Group Quarters Population (Non-Residential)	4,173	2,365	6,538	64%
Jan 2022 Finished Floor Area of Buildings (Millions of Sq. Ft.)	3.250	1.586	4.836	67%
Jan 2022 2021 Assessed Valuation Developed Property (Millions)	\$597.7	\$140.7	\$738.4	81%
2019-2021 Fire Dept Structure Fires 2019-2021	15	12	27	56%
Prior Impact Fee Studies - Estimated Residential Share Fire, Ambulance & Service Calls				63%
Average of Five Factors				66%

Based on the average of the five factors used, the residential share of demand on the department is estimated at **66%**, and the remaining **34%** is assigned to demand from non-residential uses.

The next chart shows the calculation of a debt service credit allowance for a portion of the original Fire Station Development cost. Based on the presumed maximum service population, current demand represents about 60% of maximum facility capacity. Therefore 60% of debt service costs are credited to the demand placed on the facility by pre-residential and non-residential development.

Impact Fee Update 2022: Brentwood, NH

DEBT SERVICE CREDIT CALCULATION: FIRE STATION					
Total Proceeds:	\$1,657,700			<i>Interest payments updated to reflect 2016 refunding</i>	
Premium:	\$106,700				
Loan to be Paid:	\$1,551,000				
True interest cost:	3.81%				
Discount Rate for Credit:	5.0%				
Portion of Debt Credited:	60.0% (attributed to base year need)				
Year	Principal	Interest	Total	Portion Credited @ 60%	
Past					
2011	\$76,000	\$71,935	\$147,935	\$87,282	
2012	\$80,000	\$64,575	\$144,575	\$85,299	
2013	\$80,000	\$62,175	\$142,175	\$83,883	
2014	\$80,000	\$59,775	\$139,775	\$82,467	
2015	\$80,000	\$56,575	\$136,575	\$80,579	
2016	\$80,000	\$54,175	\$134,175	\$79,163	
2017	\$80,000	\$51,775	\$131,775	\$77,747	
2018	\$80,000	\$47,775	\$127,775	\$75,387	
2019	\$80,000	\$44,141	\$124,141	\$73,243	
2020	\$80,000	\$38,907	\$118,907	\$70,155	
2021	\$80,000	\$33,509	\$113,509	\$66,970	
2022	\$75,000	\$28,275	\$103,275	\$60,932	
Future					
2023	\$75,000	\$24,689	\$99,689	\$58,817	
2024	\$75,000	\$20,939	\$95,939	\$56,604	
2025	\$75,000	\$17,189	\$92,189	\$54,392	
2026	\$75,000	\$13,439	\$88,439	\$52,179	
2027	\$75,000	\$9,877	\$84,877	\$50,077	
2028	\$75,000	\$6,314	\$81,314	\$47,975	
2029	\$75,000	\$2,564	\$77,564	\$45,763	
2030	\$75,000	\$1,288	\$76,288	\$45,010	
Total	\$1,551,000	\$709,890	\$2,260,890	\$1,333,924	
Present Worth Past Payments @ 5%				\$1,243,910	
Present Value Future Payments @ 5%				\$335,295	
Brentwood Net Local Assessed Valuation 2021				\$721,111,949	
Past Payments per \$1,000 Valuation Vacant Land				\$1.72	
Future Payments Per \$1,000 Valuation Completed Dwelling				\$0.46	
2022 CREDIT ALLOWANCE TABLE: FIRE STATION					
Structure Type	Average Assessed Valuation Per Unit	Raw Land Value Per Unit @ 12%	Past Pymt Credit	Future Pymt Credit	Total Credit Allowance
Single Family Detached	\$408,000	\$48,960	(\$84)	(\$188)	(\$272)
Attached & 2+ Family	\$263,000	\$31,560	(\$54)	(\$121)	(\$175)
Manufactured Housing	\$123,000	\$14,760	(\$25)	(\$57)	(\$82)
Commercial Per Sq. Ft.	\$90	\$11	(\$0.02)	(\$0.04)	(\$0.06)

4. Updated Impact Fee Model and Fee Schedule

The residential share of capital cost is computed on a per capita basis, and the per capita costs are assigned to new housing units based on the estimated average household size for three structural categories of dwelling units. Credit allowances are then deducted from the total capital cost per dwelling unit.

The impact fee for non-residential uses is assigned at an average cost per square foot for non-residential floor area, and then reduced by a credit allowance based on the average value of non-residential developed property per square foot

The total replacement cost the Fire Station is allocated between existing demand and total demand at buildout based on the household population. The replacement cost of fire and rescue trucks is allocated at an average value per 1,000 square feet of total building floor area (including both residential and non-residential uses) currently averaging **\$343** per 1,000 square feet of building area.

Capital values attributable to current conditions vs. full buildout are then allocated between development sectors using a 66% residential / 34% non-residential apportionment. The resulting capital costs attributable to new development are then computed at **\$554** per capita for residential uses and **\$0.71** per square foot for non-residential uses.

Per capita costs are multiplied by average household size for the three residential structure types to arrive at a capital cost per dwelling unit. The credit allowances are then deducted from the total capital costs assigned to residential units and non-residential floor area.

The impact fees generated by the updated model are:

<u>Type of Structure</u>	<u>Fees Per Dwelling Unit</u>
Single Family Detached	\$1,340
Attached and 2+ Family Structures	\$1,077
Manufactured Housing	\$1,297
	<u>Fee Per Square Foot</u>
Non-Residential Structures	\$ 0.65

Fees per square foot of residential floor area are another option for assessment. These are based on the average fee per dwelling unit divided by average housing unit size. See the summary chart in the Executive Summary for this alternative.

Impact Fee Update 2022: Brentwood, NH

FIRE-RESCUE IMPACT FEE MODEL - BRENTWOOD NH - 2022 UPDATE				
	2010 Base Year of Impact Fee	2020-21 Conditions	Projected Max Service Base for Facility (Based on 2010 Housing Buildout Estimate)	Attributed to New Development 2022 to Buildout
Demand Base for Services				
Residential Demand Base				
Total Population	4,486	4,490	7,242	2,752
Group Quarters Population	507	317	511	194
Household Population	3,979	4,173	6,731	2,558
Average Persons Per Household	3.02	2.87	2.67	-0.20
Households	1,319	1,455	2,521	1,066
Total Housing Units	1,350	1,496	2,592	1,096
Living Area of Housing Units	2,766,000	3,176,241	5,310,720	2,134,479
Average Living Area Per Housing Unit	2,049	2,123	2,123	constant
Non- Residential Demand Base				
Employment (Jobs in Brentwood including Gov't)	1,799	2,040	3,298	1,258
Employment Per Capita Household Population	0.45	0.49	0.49	constant
Non-Residential Property Finished Floor Area	1,550,000	1,659,580	2,684,572	1,024,992
Square Feet Per Employee	862	814	814	constant
Total Floor Area Residential/Non-Res Uses	4,316,000	4,835,821	7,995,292	3,159,471
Fire - Rescue Facility				
	Base Yr Need	Current Demand	Total Facility	Attributed to New Development
Facility Constructed 2010: 13,986 Sq. Ft.	8,276	8,680	13,986	5,306
Fire Station Area Per Capita (Household Population)	2.08	2.08	2.08	
2022 Replacement Cost Per Sq. Ft. (Bldg & Contents)	\$201	\$201	\$201	
Apportionment of 2022 Replacement Value	\$1,663,476	\$1,744,680	\$2,809,000	\$1,064,320
Major Capital Equipment				
Replacement Cost of Major Apparatus & Vehicles	\$1,480,388	\$1,658,687	\$2,740,000	\$1,081,313
Apparatus Cost per 1000 Sq. Ft. of All Buildings	\$343	\$343	\$343	\$342
Total Capital Facility & Apparatus	\$3,143,864	\$3,403,367	\$5,549,000	\$2,145,633
Allocation by Residential/Non Residential Demand				
Residential @ 66%	\$2,074,950	\$2,246,222	\$3,662,340	\$1,416,118
Non-Residential @ 34%	\$1,068,914	\$1,157,145	\$1,886,660	\$729,515
Residential Cost Per Capita Household Population		\$538	\$544	\$554
Non-Residential Capital Cost Per Sq. Ft.		\$0.70	\$0.70	\$0.71
IMPACT FEE SCHEDULE FOR FIRE DEPARTMENT				
Residential Capital Cost Per Dwelling Unit	Estimated Persons Per Household 2019	Capital Cost Per Unit	Credit Allowance	Impact Fee
Single Family Detached	2.91	\$1,612	(\$272)	\$1,340
Attached & 2 or More Family	2.26	\$1,252	(\$175)	\$1,077
Manufactured Housing	2.49	\$1,379	(\$82)	\$1,297
Non-Residential		Per Sq. Ft.	Per Sq. Ft.	Per Sq. Ft.
Commercial Uses Per Square Foot		\$0.71	(\$0.06)	\$0.65

G. Police Department Impact Fee

In the most recent prior impact fees study (2014) the Police Department impact fee was based on the space available in the lower level of the Town Office. Since that time, the Town has developed a need analysis and design assumptions for a new Police Department headquarters adjacent to the Fire-Rescue building. The 2022 impact fee has been revised to reflect a new spatial standard, service capacity, and development cost of new freestanding Police Department headquarters.

1. Facility Design and Estimated Cost

A design and cost estimate for a new Police Department building was presented in a November 2019 report developed by a team from the David Crawford School of Engineering at Norwich University. The recommended facility would provide about 6,000 square feet of space (3,000 square feet in a full basement with 3,000 square feet on the first floor above). Another 1,200 square feet would be added by a garage with a 2-lane sally port and space above the garage section. The total floor area of the facility would comprise 7,200 square feet of usable space. The garage / sally port portion of the structure would be built so that it could support a second floor over the garage if needed in the future (another 1,200 square feet).

The Police Department is currently housed in the lower level of the municipal office building at 1 Dalton Road. This area provides only 3,200 square feet and lacks a garage or sally port. The proposed facility will more than double the space available to the Police Department, and will provide further potential for additional floor area above the proposed garage.

The projected cost of the full development of the facility as described above was a 2022 cost of **\$2.7 million** including a 15% allowance for contingencies. The Brentwood Capital Improvement Program (CIP) for 2022-2027 lists an anticipated cost of **\$2.3 million** slated as a 2025 project. (This CIP listed cost appears to be equivalent to the design study cost estimate *without* the contingency allowance).

For the purpose of the impact fee model, BCM Planning has used the **\$2.7 million** cost estimate. Since the original cost estimates for the project were prepared, inflation and construction costs have increased significantly. The building cost index of the Engineering News Record (ENR) increased by 13.9% from January 2021 to January 2022.

2. Staffing and Estimated Facility Capacity

The design of the new facility was based in part on a needs assessment report (March 2020) prepared by Anthem Planning, Inc. for the Town of Brentwood Police Department. The report recommended planning for a projected 2040 population of 5,796 (NHOSI projection from 2016). At this population, a full time staff of 12 to 13 full time *personnel* were projected to be needed. Presumably, this refers to both sworn officers and civilian employees.

A staff of 12 to 13 full time employees would be equivalent to 2.07 to 2.24 full time persons per thousand population based on the 2040 population projection assumed in the study. .

The report also referenced a planning standard of 2.0 *officers* per thousand persons, based on New England averages. As indicated in the Anthem Planning report, this average reflects both urban and rural departments at all population levels. Our experience in NH indicates that most communities of comparable size to the projected population of Brentwood are not staffed with this many officers per thousand persons.

Police Department Staffing - Selected NH Municipalities *		
Municipality	FT Officers Per 1,000 Population	Total FT Staff Per 1,000 Population
Auburn	1.51	1.85
Chester	1.34	1.53
Deerfield	1.65	1.85
Lee	1.77	1.99
Newton	1.45	1.87
North Hampton	2.64	2.86
Sandown	0.92	1.07
Total "Comparison Towns" (see text)	1.56	1.81
NH Towns Population 5,000-5,999	1.61	1.93
NH Towns Population 6,000-7,299	1.65	2.03

* Staffing counts based on FBI Uniform Crime Reporting (UCR), 2019 Crime in the US, law enforcement personnel data as of October 2019. Full time staffing is divided by U.S. Census population for 2020 to derive ratios per 1,000 persons. Column for total full time staff includes civilian employees as well as sworn officers. Data is not reported in the UCR reports for all municipalities in the state.

The study cited a number of communities that were surveyed with respect to estimating needs for personnel and facility size. In this chart, we compare the staffing ratios for those communities, and for New Hampshire Towns. Our review indicates that these towns had a 2019 average of **1.56 officers** per thousand persons and **1.81 total staff** per thousand population.

Looking at all reporting towns in New Hampshire⁵ with populations of 5,000 to 5,999 the ratios were **1.61 officers** and **1.93 total staff** per thousand.

For towns in a population range of 6,000 to 7,299 (approximately equivalent to our

estimate of the potential buildout population of Brentwood) the NH ratios were **1.65 officers** and **2.03 total personnel** per thousand persons.

For the impact fee basis, we believe an appropriate standard can be based on 2.0 *full time staff (including civilians)* per thousand population rather than 2.0 sworn officers per thousand. A ratio of 1.7 full time *officers* would also represent a staff level appropriate to the projected 2040 and buildout populations of Brentwood. At these ratios, current and future needs for Police Department’s full time personnel could be estimated at:

	2020 Census	2040 NH OSI Projection	Buildout Estimate
Population	4,490	5,796	7,242
Full Time Staff @ 2.0 Officers @ 1.7	9	12	14
	8	10	12

⁵ The chart shown uses data from the FBI Uniform Crime Reporting (UCR) law enforcement personnel data from the 2019 edition of *Crime in the United States*. The personnel data represent local agency reports as of October 2019. To estimate the ratios by community, BCM Planning, LLC used 2020 Census data for the reporting communities. Data are available only for the departments of reporting communities.

Brentwood currently has 7 full time officers and 8 full time staff. At the Town’s 2020 population of 4,490, with 2.0 full time personnel per 1,000 persons it should have a full time staff of 9. In computing the impact fee, we have treated the need for an additional position relative to the standard as an “existing deficiency” with respect to computing building space and other capital needs already required to meet current demand.

The proposed Police Department facility should be able to accommodate both the 2040 need for space as well as that of the projected buildout population at a reasonable space standard. For the purpose of impact fee assessment, we will assume that the proposed facility would be sufficient to accommodate up to 12 (12.3) sworn officers or 14 (14.5) total full time personnel. At these buildout staffing levels, the total facility including garage and sally port would provide an average of about 497 square feet per full time employee, or an average of 600 square feet per full time officer.

3. Credit Allowance for Existing Deficiencies

Using a standard of 497 square feet per full time employee, and current need to support 9 full time employees, the Police Department space should today provide about 4,473 square feet. The department’s current space in the lower level of the Municipal Office building provides 3,200 square feet, indicating a deficiency of 1,273 square feet under the new spatial standard.

The planning standard also indicates a deficiency of one full time employee. The capital investment in department vehicles averages about \$38,300 per full time employee, which is included in assigning a value to current deficiencies relative to the 2020 population (see chart below).

Credit Allowance for Existing Capital Needs of Police Department		
Space Deficiency - Existing Facility (1,273 sq. ft. @ \$375/sq. ft.)	(\$477,375)	
Vehicles Needed for Existing Personnel Deficiency	(\$38,300)	
Total Basis for Credit allowance	(\$515,675)	
Fall 2021 Assessed Valuation	\$721,111,949	
Credit Per \$1,000 Valuation	\$0.72	
Structure Type	Assessed Value Per Unit	Credit Allowance
Single Family Detached	\$408,000	(\$294)
Attached & 2+ Family	\$263,000	(\$189)
Manufactured Housing	\$123,000	(\$89)
Commercial Per Sq. Ft.	\$90	(\$0.06)

4. Proportionate Demand by Development Sector

Both residential and non-residential property has an impact on the need for law enforcement personnel and related facilities. The impact fee model requires an estimate of proportionate demand on law enforcement services which can be derived principally from indirect indicators.

Law enforcement, like other public safety services, provides not only a response function, but also a protective function across all property types regardless of actual response rates. In the 2014 update, the ratios used for both police and fire services in Brentwood was 70% residential and 30% non-residential. Based on the 2020 study by Anthem Planning, increasing commercially development in the area is expected to contribute increasing demand on the Police Department.

Lacking specific data on local law enforcement activity by property type in Brentwood, the fee basis assumes that same proportionate split as the allocation used for the Fire Department, at 66% residential demand and 34% non-residential demand. An increased non-residential portion seems appropriate given the commercial growth potential on the Route 125 corridor (and related traffic generation) and the department needs assessment prepared by Anthem Planning.

5. New Police Department Fee Basis and Schedule

For the residential sector, the Police Department impact fee is computed per capita based on the household population of the Town. The per capita cost is then assigned to three structure types based on their estimated average household size. The development cost of the new Police Department headquarters is apportioned to the commercial sector based on the existing and projected (buildout estimate) of non-residential floor area of the Town.

An allowance is also made for the increment in Police Department vehicles in relation increased in staffing. As of January 2022, the total insured value of Police Department vehicles was \$281,460. When we inflate the insured values by the CPI based on the model year of each vehicle, the indicated current year replacement cost is \$306,390 or an average of about \$38,300 per full time employee. That average cost is applied to the projected number of future personnel associated with the maximum estimated capacity of the proposed building.

Total capital costs for the Police Department facility and vehicles required to serve new development are derived by the model at **\$326** per capita (for the household population) and **\$0.42** per square foot for non-residential development.

After application of credit allowances, the impact fee amounts are:

	<u>Per Dwelling Unit</u>
Single Family Detached	\$ 655
Attached and 2+ Family	\$ 548
Manufactured Housing	\$ 723
	<u>Per Square Foot</u>
Non-Residential Development	\$0.36

Impact Fee Update 2022: Brentwood, NH

POLICE DEPARTMENT IMPACT FEE 2022 UPDATE			
Demand Base for Services	2020-21 Conditions	Projected Max Service Base for Facility (Based on 2010 Housing Buildout Estimate)	Attributed to New Development 2022 to Buildout
Residential Demand Base			
Total Population	4,490	7,242	2,752
Group Quarters Population	317	511	194
Household Population	4,173	6,731	2,558
Average Persons Per Household	2.87	2.67	-0.20
Households	1,455	2,521	1,066
Total Housing Units	1,496	2,592	1,096
Living Area of Housing Units	3,176,241	5,503,220	2,326,979
Average Living Area Per Housing Unit	2,123	2,123	constant
Non-Residential Demand Base			
Employment (Jobs in Brentwood including Gov't)	2,040	3,298	1,258
Employment Per Capita Household Population	0.49	0.49	constant
Non-Residential Property Finished Floor Area	1,659,580	2,683,142	1,023,562
Square Feet Per Employee	814	814	constant
Total Floor Area Residential/Non-Res Uses	4,835,821	8,186,362	3,350,541
Police Department Proposed New Facility			
	Current Demand on Proposed Facility	Total Facility Capacity	Attributed to New Development
Full Time Staff Needed Per 1,000 Population (Officers & Civilian)	2.00	2.00	
Full Time Personnel Needed Based on Population Ratio	9.0	14.5	5.5
Square Feet Per Full Time Staff (Max Capacity New Building)	497	497	(incl. sallyport)
Facility Size @ 6,000 sq. ft. + Attached Sally Port 1,200 sq. ft.	4,473	7,200	2,727
Full Time Personnel in Department (January 2022)	8.0	<i>(7 officers, 1 civilian in Jan. 2022)</i>	
Existing Staffing Deficiency (Need Based on Standard)	(1.0)		
Pre-Existing Facility Size (Within Town Office Building)	3,200		
Existing Space Deficiency at New Standard (Sq. Feet Needed)	(1,273)		
Development Cost of Facility	\$1,677,375	\$2,700,000	\$1,022,625
Capital Cost Per Square Foot - Facility Including Sallyport	\$375	\$375	\$375
Police Department Capital Equipment			
Department Vehicles Needed @ \$43,800 Avg Value Per Full Time Staff (Based on 2 FT staff per 1000 Persons)	\$394,200	\$635,100	\$240,900
Current Deficiency (Based on Additional Staff Needed Currently)	(\$38,300)	---	---
Total Police Facility and Vehicles	\$2,071,575	\$3,335,100	\$1,263,525
Allocation by Residential/Non Residential Demand			
Residential @ 66%	\$1,367,240	\$2,201,166	\$833,927
Non-Residential @ 34%	\$704,336	\$1,133,934	\$429,599
Residential Cost Per Capita Household Population	\$328	\$327	\$326
Non-Residential Capital Cost Per Sq. Ft.	\$0.42	\$0.42	\$0.42
IMPACT FEE FOR POLICE DEPARTMENT			
Residential Capital Cost Per Dwelling Unit	Capital Cost Per Unit	Credit Allowance	Impact Fee
Single Family Detached @ 2.91 Avg Household Size	\$949	(\$294)	\$655
Attached & 2 or More Family @ 2.26 Avg Household Size	\$737	(\$189)	\$548
Manufactured Housing @ 2.49 Avg Household Size	\$812	(\$89)	\$723
Non-Residential	Per Sq. Ft.	Per Sq. Ft.	Per Sq. Ft.
Commercial Uses Per Square Foot	\$0.42	(\$0.06)	\$0.36

H. Municipal Office Impact Fee

Demand on Town Office space has been updated to 2020 for comparison to projected demand from the projected buildout population of Brentwood. The projected need for office space and the capacity of the existing building is based on maintaining the existing ratio of full time equivalent personnel to the household population of the Town.

1. Staffing and Town Office Space

PERSONS WORKING AT BRENTWOOD TOWN OFFICE FULL OR PART TIME			
Department or Position	Persons	Hours/Week	Full Time Equivalent @ 35 Hours Per Week
Town Administrator	1	40	1.14
Finance	1	40	1.14
Finance	1	35	1.00
Town Clerk/Tax Collector	1	16	0.46
Deputy Town Clerk/Tax Collector	1	32	0.91
Assistant Clerk	1	40	1.14
Planning Board Admin. Assistant	1	40	1.14
Town Planner (contract)	1	8	0.23
Recreation Director	1	40	1.14
Building Inspector	1	34	0.97
Total	10	325	9.27

The number of full time equivalent (FTE) workers using municipal office space in Brentwood is estimated at 9.27 FTE positions. This represents a current ratio of 2.22 FTE staff per thousand persons in the household population (excluding group quarters).

Prior versions of the impact fee assumed an average office space need of 500 square feet per employee. This floor area ratio has been increased slightly to an average of 507 square feet of floor area per worker, based on an average for office buildings in the United States.⁶

The Town Office building is currently shared with the Police Department, which occupies about 3,200 square feet on the lower level of the building. When a new freestanding headquarters is built for the Police Department, the lower level will become available to support increased needs for offices, record storage, meeting areas, etc.).

The total amount of space available in the building should be able to accommodate municipal office needs through projected buildout of Brentwood, provided that the lower level now occupied by the Police Department becomes available for expansion of municipal office space.

2. Capital Value Allocation and Fee Schedule

The capital value of the facility has been updated to reflect the January 2022 replacement cost of the building and its contents per square foot based on their insured value (just over \$200 per square foot). Since current administrative space is adequate for existing needs based on the spatial standard per worker and existing staff size, no credit allowances are necessary to adjust for pre-existing deficiencies in floor area.

⁶ U.S. Energy Information Administration, Office of Energy Consumption and Efficiency Statistics, Form EIA-871A of the 2018 Commercial Buildings Energy Consumption Survey (2018 data released November 2021).

Impact Fee Update 2022: Brentwood, NH

As in the prior fee studies, 80% of the demand on Town administrative functions is assumed to be from residential development and the balance (20%) from non-residential demand. This ratio reflects the proportionate distribution of assessed valuation of developed property within the Town, including government property that is tax-exempt.

The 2022 impact fee for municipal office space is computed at **\$180** per capita (based on the household population of the Town) and **\$0.11** per square foot for non-residential development.

BRENTWOOD MUNICIPAL OFFICE IMPACT FEE 2022 UPDATE				
Demand Measures and Cost Factors	Base Year Estimates 2010	2020-21 Conditions	Projected Max Service Base (Based on 2010 Housing Buildout Estimate)	New Development Supportable
Facility Demand Base				
Total Population	4,486	4,490	7,242	2,752
Subtotal Group Quarters Population	507	317	511	194
Household Population	3,979	4,173	6,731	2,558
Households	1,319	1,455	2,521	1,066
Average Household Size	3.02	2.87	2.67	
Total Housing Units	1,350	1,496	2,592	1,096
Total Employment in Brentwood	1,799	2,040	3,298	1,258
Ratio Local Employment to Household Population	0.45	0.49	0.49	(2022 ratio held constant)
Finished Floor Area Non-Residential Uses	1,550,000	1,659,580	2,684,572	1,024,992
Floor Area Per Per Job (Private and Gov't)	862	814	814	
Facility Capacity				
Town Office Administrative Personnel (FTE)	9.20	9.27	14.94	5.67
Town Office Staffing (FTE) Per 1000 Household Pop.	2.31	2.22	2.22	
Avg Floor Area Needed Per Full Time Equivalent Staff	507	507	507	
Space Need Based on Area Per FTE Office Staff	4,664	4,700	7,576	2,876
<i>* If staff and floor area per FTE remain constant through buildout, town offices will need to expand into the lower level by 1,389 square feet.</i>				
Facility Capital Value Components				
Replacement Cost - Police Dept/Town Office Building 2022		\$1,912,900	Per Sq. Ft.	Proportionate Capital Value
Useable Floor Area of Building		9,543	\$200.45	\$1,912,900
Upper Level Now Used for Town Office Space		6,343	\$200.45	\$1,271,458
Lower Level (Currently Devoted to Police Department)		3,200	\$200.45	\$641,442
Capital Cost Allocation by Development Sector		2022 Demand	Demand at Buildout	New Development
Total Facility Replacement Cost 2022		\$942,118	\$1,518,616	\$576,498
Residential Demand Proportion	80%	\$753,694	\$1,214,893	\$461,199
Non-Residential Demand Proportion	20%	\$188,424	\$303,723	\$115,299
Residential Per Capita (Household Population)		\$181	\$180	\$180
Non-Residential Per Square Foot		\$0.11	\$0.11	\$0.11
		Impact Fee Schedule		Persons Per Occupied Unit 2019 Estimates
		Residential Per Dwelling Unit		Impact Fee Per Unit
		Single Family Detached	2.91	\$524
		Attached & 2+ Family	2.26	\$407
		Manufactured Housing	2.49	\$448
		Commercial-Industrial Per Sq. Ft.		Per Sq. Ft. \$0.11