

Draft

**CAPITAL FACILITIES
PLAN**

2026 to 2031

**Tahoma School District
No. 409**

Adopted: TBD - Anticipated June 9, 2026

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TAHOMA SCHOOL DISTRICT NO. 409
2026
CAPITAL FACILITIES PLAN - UPDATE

Summary:

In accordance with King County Code 21A.43, this update has been prepared to reflect current conditions in facility usage and needs. District Board Policy 6900 requires that "changing demographic factors shall be monitored in order that students' needs are met when the future becomes the present." A Facilities Planning Committee reviews facility availability and demographics to place students in an environment that meets the educational needs of the students and that is consistent with the educational philosophy and the instructional goals of the district.

The district has seen steady enrollment growth over the last thirty years, increasing by roughly 1,500 students every ten years from 1998 to 2018, with continuing K-12 enrollment growth through 2024. The district balances academic performance with operational efficiency by running schools that hold more students and staff than many neighboring districts in an effort to maximize taxpayer funds. As a result, the district is home to some of the largest secondary schools in the State in terms of student headcount, including the largest high school in the State, Tahoma High School.

Following a long period of modest growth, the district saw its year-over-year October enrollment decrease by 143 students in 2025 and anticipates its enrollment will decline by another 95 students in 2026. This trend is in alignment with most school districts in the Puget Sound region and is primarily attributed to lower birth rates and a difficult housing market. However, in Tahoma's case, nearly all the district's enrollment decline is derived from small kindergarten cohorts. The district anticipates that Tahoma High School will continue to grow for at least another five years until the current elementary cohorts reach the high school level. The district faces a challenging situation: overall enrollment is projected to decline, while its high school—already over capacity—will continue to grow.

To help navigate through this predicament, in the Fall of 2024, the district created a citizen advisory group titled the Capital Facility Committee with the purpose of identifying both immediate and long-term facility needs of the district. This committee is composed of staff and community members and has met at least monthly since its inception with the goal of providing a recommendation to the Board of Directors in June 2026.

Based on discussions from the Committee, there is a moderate likelihood that additional portable units will be added to Tahoma High School, an elementary school will be remodeled, and a new middle school will be constructed. These moves would open the possibility of converting an existing middle school into a new high school if capacity continues to be an issue in the future, thus creating additional high school capacity needed to serve growth.

SIX-YEAR ENROLLMENT PROJECTIONS

The district consulted with William L. (“Les”) Kendrick Ph.D., an independent demographer, to gain a better understanding of the current reality for Tahoma. The demographer uses a modified cohort-survival method to forecast future enrollment. The method considers a variety of factors to evaluate the potential student population growth for the years 2026 through 2035. These factors include: projected births, projected growth in the K-12 population, and a model which considers growth in population and housing within the district’s boundaries.

K-12 enrollment in the four-county Puget Sound area is still lower than it was before the pandemic. Over the past year, enrollment declined by 3,715 students across the four counties (King, Kitsap, Pierce, and Snohomish). In King County specifically, enrollment fell by 2,735 students.

Tahoma remains the most “family-friendly” district in King County, with more K-12 public students per household than any other district at 55 students for every 100 housing units. Additionally, according to a recent Demographic Report, the district has a high “student generation rate” from new single-family homes with 93 students per 100 homes built. These factors suggest that as the housing market recovers, Tahoma will continue to see net gains in enrollment.

Calculations based on the updated enrollment data indicate that enrollment will decline over the next six years. Current headcount enrollment of 8,794 (October 2025) is projected to decrease to 8,699 in the 2026-27 school year. However, as noted above, the district expects to continue to see growth at the high school level.

The district will continue to monitor new residential development given the direct relationship to enrollment increases. Appendix A-1 includes the district’s six-year enrollment projections.

STANDARD OF SERVICE AND AVAILABILITY OF SPACE

The Standard of Service identified by the Tahoma School District in keeping with Board Policy 6900 is to "...accommodate the educational needs of students and be consistent with the educational philosophy and instructional goals of the district." State legislation and contract agreement with the Tahoma Education Association identify the Certificated staff mandate for maximum classroom size.

The district's standard of service is based on funded implementation of K-3 class size reduction. The district has fully implemented All Day Kindergarten.

Standards of Service for Elementary School Students:

1. Class size for grades K-3 average 19 and 4-5 average 26.
2. Special Education is delivered through both pull-out services and self-contained classrooms at all elementary sites.
3. All students are provided Art, STEM, Music, FRS, and Physical Education in self-contained classrooms.
4. Gifted education is offered as either pullout or self-contained classes (average class size is 20).
5. Remedial services are offered as pull-out models and utilize space available in each school.
6. The district has/will relocate students of one grade level to facilities of another grade level to take advantage of available excess capacity. The district will continue such actions as necessary.

Standards of Service for Senior and Middle School Students:

1. Class sizes for grades 6-8 average 30 and class sizes for grades 9-12 average 32.
2. Self-contained special education classes are offered in all buildings.
3. Advanced vocational classes have less than average number of enrollees.
4. Classes are utilized during the day for planning and student consultation.
5. Certain specialty classes, such as visual and performing arts, health and fitness, drama, band, and all vocational courses are not always conducive for scheduling general classes. The district utilizes these specialty areas to the greatest extent possible.

The district recently reviewed the utilization of its school facilities and has adjusted the total capacity numbers for each school to reflect actual building use.

At this time, enrollment figures show the district has facility capacity for the following schools:

Cedar River Elem	K-5	Is under capacity by 200 students in permanent facilities and is 302 students under capacity when considering relocatable facilities.
Glacier Park Elem	K-5	Is over capacity by 145 students in permanent facilities and 131 students under capacity when considering relocatable facilities.
Lake Wilderness Elem	K-5	Is under capacity by 51 students in permanent facilities and 143 students under capacity when considering relocatable facilities.
Rock Creek Elem	K-5	Is over capacity by 42 students in permanent facilities and 188 under capacity when considering relocatable facilities.
Shadow Lake Elem	K-5	Is under capacity by 69 students in permanent facilities and 161 students under capacity when considering relocatable facilities.
Tahoma Elem	K-5	Is over capacity by 25 students in permanent facilities and 113 students under capacity when considering relocatable facilities.
Maple View Middle *90% utilization based on a 6-period day	6-8	Is under capacity by 69 students in permanent facilities.
Summit Trail Middle *90% utilization based on a 6-period day	6-8	Is over capacity by 155 students in permanent facilities and under capacity by 2 students when considering relocatable facilities.
Tahoma High *80% utilization based on a 8-period day	9-12	Is over capacity by 417 students in permanent facilities and over capacity by 185 students when considering relocatable facilities.

INVENTORY OF PERMANENT FACILITIES

Instructional Facilities

			Permanent Capacity	Temporary Capacity	October 2025 Head Count Enrollment
Cedar River Elementary	K-5	22516 Sweeney Road SE Maple Valley, 98038	782	92	582
Glacier Park Elementary	K-5	23700 SE 280 th Maple Valley, 98038	598	276	743
Lake Wilderness Elementary	K-5	24216 Witte Road SE Maple Valley, 98038	759	92	708
Rock Creek Elementary	K-5	25700 Maple Vly-Black Dia Rd SE Maple Valley, 98038	598	230	640
Shadow Lake Elementary	K-5	22620 Sweeney Road SE Maple Valley, 98038	529	92	460
Tahoma Elementary	K-5	24425 S.E. 216 th Maple Valley, 98038	621	138	646
Maple View Middle School	6-8	18200 SE 240 th Kent, 98042	1,122	0	1053
Summit Trail Middle School	6-8	25600 SE Summit-Landsburg Rd. Ravensdale, 98051	992	157	1147
Tahoma High School	9-12	23499 SE Tahoma Way Maple Valley, 98038	2,398	232	2815

Support Facilities

Central Services Center	25720 Maple Valley Black Diamond Rd SE Maple Valley, 98038
Transportation	22050 SE Petrovsky Road Maple Valley, 98038
Central Kitchen	25638 SR 169 Maple Valley, 98038
Technology and Maintenance	18200 SE 240 th Kent, 98042

PROJECTED ENROLLMENT AND CAPACITY

The district continues to review its enrollment and related housing needs, as well as planned capacity improvements. Future updates to this CFP will include any adopted adjustments as well as updated information from the superintendent and school board related to planned construction and therefore additional capacity. At the present time, the district anticipates solutions to address the need for additional high school capacity to serve existing and future enrollment growth. Action would be needed by the board to place a bond before the voters, leading to the voter's approval of the construction bond. The district will continue to use relocatable facilities to address growth needs and deficiencies. In particular, the district plans to closely monitor capacity needs and add or adjust (for example, moving portables from one grade level to another, if possible based on site and facility conditions) relocatable capacity as necessary depending on actual enrollment growth. Note that the district uses relocatable capacity as a temporary remedy only.

The Projected Enrollment and Capacity chart on the following page includes proposed capacity additions over the six year planning period.

PROJECTED ENROLLMENT AND CAPACITY (2026 - 2031)

Elementary (K-5)	2026	2027	2028	2029	2030	2031
Permanent Program Capacity	3,887	3,887	3,887	4,037	4,037	4,037
Total Relocatable Capacity	920	920	920	920	920	920
Total Capacity	4,807	4,807	4,807	4,957	4,957	4,957
Projected Enrollment	3,497	3,273	3,127	3,031	3,044	3,113
Available Capacity (Temp. & Perm. Facilities)	900	1,534	1,680	1,926	1,913	1,844

Middle Schools (6-8)	2026	2027	2028	2029	2030	2031
Permanent Program Capacity*	2,114	2,114	2,114	2,114	2,114	2,114
Total Relocatable Capacity	157	157	157	157	157	157
Total Capacity	2,271	2,271	2,271	2,271	2,271	2,271
Projected Enrollment	2,222	2,270	2,181	2,089	1,880	1,696
Available Capacity (Temp. & Perm. Facilities)	49	1	90	182	-391	575

*Assumes a 90% utilization factor

High School (9-12)	2026	2027	2028	2029	2030	2031
Permanent Program Capacity*	2,398	2,398	2,398	2,398	2,398	3,998^
Total Relocatable Capacity	232	296	296	296	296	296
Total Capacity	2,630	2,694	2,694	2,694	2,694	4,294
Projected Enrollment	2,980	2,931	3,032	3,009	3,058	3,032
Available Capacity (Temp. & Perm. Facilities)	-350	-237	-338	-315	-364	+1,262

* Assumes an 80% utilization factor

^ Maple View Middle School is converted to a new 1,600 student capacity high school following the construction of a new middle school.

FACILITY NEEDS AND FINANCIAL PLAN

Needs Forecast:

To meet expected enrollment increases and to address other facility needs, the district in recent years completed several bond projects and implemented grade reconfiguration. The district is now planning for additional capacity projects at all three grade levels. The middle and high school projects are growth related in that a new middle school will allow for the existing Maple View Middle School to be converted to a high school use to address continued growth at that level.

The district's voters funded a \$195M bond in 2013. The district's completion of the 2013 bond projects and associated grade reconfiguration help to address continuing enrollment growth. Conversion of the former Tahoma High School to Maple Valley Middle School (grades 6-8), renaming of and grade reconfiguration at the former Tahoma Junior High School to Summit Trail Middle School (grades 6-8), completed in August 2017, resulting in a net 214 new seats at the 6-8 level. The construction, conversion, and grade reconfiguration at the former Tahoma Middle School (to Tahoma Elementary School) and former Cedar River Middle School (to Cedar River Elementary School) were completed in August 2017. The Tahoma Elementary School and Cedar River Elementary School, together with the new Lake Wilderness Elementary School, increased K-5 capacity by nearly 800 net new seats. Tahoma Senior High School and Regional Learning Center added nearly 1,450 net new seats at the 9-12 level when it opened in 2017. In the spring of 2022, the district opened a six-classroom permanent modular construction addition (204 new seats) at the Cedar River Elementary School campus (funded by school impact fee revenue).

The district qualified for SCAP funds for the listed projects initiated during the 2013 bond. The allocations for these projects were as follows: LWES with a budget of \$14,155,422 and TSHS with \$20,502,741. These projects met the eligibility criteria for SCAP funding, which included major new construction or modernization efforts. The district had secured local funding and demonstrated the necessary financial planning to support these initiatives, ensuring compliance with SCAP requirements. The State also provided a one-time capital budget allocation of \$4,258,000 to assist with the acquisition of the property to build TSHS. The State does not normally fund school district property acquisition.

The district is positioned to qualify for future SCAP funding for new projects. This preliminary estimate will be refined as planning progresses and following voter approval of bonds and/or levies. The district's commitment to meeting state eligibility criteria, including considerations for handicapped student counts, existing square footage, and enrollment data, ensures a strong potential for securing future SCAP funding.

ESTIMATE OF STATE ASSISTANCE - DRAFT - LONG RANGE PLANNING						
TAHOMA SCHOOL DISTRICT NO. 409						
EVALUATED:	January 26, 2023					
	MULTIPLIED TOGETHER					
PROJECT	SQ. FTG.	CCA	%	ESTIMATE	12.5% SOFT COSTS	TOTAL ESTIMATED ELIGIBILITY
DISTRICT-WIDE POOL OF ELIGIBILITY FOR NEW K-8 SQ.FT FOR UNHOUSED STUDENTS (NEGATIVE NUMBER INDICATES OVERHOUSED)	(31,068)	\$246.83	62.36%	\$0	\$0	\$0
DISTRICT-WIDE POOL OF ELIGIBILITY FOR K-8 MODERNIZATION OR REPLACEMENT (NEW-IN-LIEU) SQ.FT (NEGATIVE NUMBER INDICATES NO ELIGIBILITY)	157,976	\$246.83	62.36%	\$24,316,170	\$3,039,521	\$27,355,691
DISTRICT-WIDE POOL OF ELIGIBILITY FOR NEW 9-12 SQ.FT FOR UNHOUSED STUDENTS (NEGATIVE NUMBER INDICATES OVERHOUSED)	91,475	\$246.83	62.36%	\$14,080,124	\$1,760,015	\$15,840,139
DISTRICT-WIDE POOL OF ELIGIBILITY FOR 9-12 MODERNIZATION OR REPLACEMENT (NEW-IN-LIEU) SQ.FT (NEGATIVE NUMBER INDICATES NO ELIGIBILITY)	91,475	\$246.83	62.36%	\$14,080,124	\$1,760,015	\$15,840,139
NOTES						\$59,035,969
1	THIS IS A PRELIMINARY ESTIMATE ONLY. FUNDING ESTIMATES ARE REFINED AT D-4. FUNDING IS CONFIRMED ONLY AFTER JULY 15 OF RELEASE YEAR.					
2	ESTIMATES SHOWN HERE ARE CONSTRUCTION COSTS PLUS ASSUMED 12.5% ELIGIBLE SOFT COSTS.					
3	HANDICAPPED STUDENT COUNT IS PER 2014-2015 FORM 1066					
4	CCA: CONSTRUCTION COST ALLOWANCE FOR JULY 2022 RELEASE OF FUNDS.					
5	%: FUNDING ASSISTANCE PERCENTAGE FOR 2022 FOR TAHOMA SCHOOL DISTRICT					
6	INVENTORY AND RECENTLY IMPROVED SF INFO IS BASED ON 2016 S&S UPDATE, SCHOOL WEBSITE INFO REGARDING GRADE LEVEL RE-ALIGNMENTS, AND AREA ANALYSIS FOR NEW LWES AND NEW HS.					
7	IF SCAP-FUNDED MODERNIZATION PROJECTS ARE BEING CONSIDERED, CONTACT REGIONAL COORDINATOR TO REVIEW ISSUES UNIQUE TO MODERNIZATIONS					
8	CONTACT REGIONAL COORDINATOR TO REVIEW POTENTIAL PROJECT SCHEDULE IMPACTS ON ELIGIBILITY					
9	TOTALS IN CHART ABOVE REPRESENT "POOL" OF ELIGIBILITY TO DRAW FROM. HOWEVER, AGE-ELIGIBILITY AND OTHER FACTORS MAY GOVERN FOR INDIVIDUAL MOD/NEW-IN-LIEU PROJECT.					
10	ABOVE CALCULATION SEES NEW HS AND LAKE WILDERNESS ES AS COMPLETED, WITH SQ.FT CHANGES ACCOUNTED FOR IN SQ.FT AND IMPROVED SQ.FT INVENTORIES					

FINANCE PLAN

Capacity Projects

Facility	Proposed Start Date	Proposed / Actual End Date	Location	Capacity Change*	% of Facilities to Serve New Growth	Unsecured Local Funds**	Secured Funds***	Site Cost****	Estimated Construction Cost
THS (portable units)	2026	2027	23499 SE Tahoma Way, Maple Valley, WA 98038	64	100%	\$450,000	TBD	N/A	\$450,000
TES	2027	2029	24425 SE 216 TH St., Maple Valley, WA 98038	150	N/A	\$70,000,000	TBD	N/A	\$70,000,000
NEW MS	2027	2031	25600 SE Summit Landsburg Rd, Ravensdale, WA	1,150	N/A	\$140,000,000	TBD	N/A	\$140,000,000
MVMS converted to HS	2029	2031	18200 SE 240th St, Covington, WA 98042	1,600	100%	TBD	TBD	N/A	TBD
TOTAL									\$210,450,000

* At 100% utilization.

** Funding subject to future bond or capital levy proposal; future impact fee revenue may also be used to offset costs related to growth capacity.

*** Includes expected State School Construction Assistance Program funds.

**** Previously purchased property paid from earlier bond issues unless otherwise noted.

Historic Levels of Funding:

The November 2013 bond measure passed by 69.5% of Tahoma voters in the amount of \$195M. The funds from this measure were used to build the new Tahoma High School, replace the aging Lake Wilderness Elementary School, and perform a number of capital improvements throughout the district. The district has passed three of its four attempts to run Capital Projects (Technology) Levies over the last decade with the one failure occurring in February of 2018. The most recent Capital Levy was passed by 58.3% of Tahoma voters in February of 2026 in the amount of \$22.2M. The funds from this measure will be used to fund technology improvements, equipment, staffing, and training.

The district also received \$38,916,163 in SCAP funds toward the 2013 Bond projects. The district expects that it will qualify for SCAP funds for the Tahoma Elementary School and New Middle School projects identified in this CFP.

King County Appraised Value by School District

As of August 7, 2025

District	No. of Properties	Total Appraised Value	Property Type			Total
			Residential	Commercial	Condos/Apts	
1 Skykomish	1,977	727,760,000	95%	5%	0%	100%
2 Riverview	10,187	8,394,360,000	94%	5%	1%	100%
3 Vashon Island	7,841	4,984,300,000	92%	7%	1%	100%
4 Tahoma	17,089	13,560,500,000	90%	8%	2%	100%
5 Auburn	25,349	22,310,000,000	89%	5%	6%	100%
6 Snoqualmie Valley	18,002	17,075,640,000	85%	11%	4%	100%
7 Enumclaw	14,133	9,192,450,000	84%	14%	2%	100%
8 Issaquah	42,127	56,120,000,000	78%	10%	12%	100%
9 Shoreline	24,463	24,630,000,000	75%	13%	12%	100%
10 Northshore	30,054	36,950,000,000	72%	15%	13%	100%
11 Lake Washington	69,791	111,750,000,000	67%	16%	17%	100%
12 Federal Way	40,754	29,790,000,000	66%	19%	15%	100%
13 Highline	39,595	35,670,000,000	59%	27%	13%	100%
14 Bellevue	44,340	114,940,000,000	57%	27%	16%	100%
15 Kent	52,152	48,260,000,000	56%	31%	13%	100%
16 Renton	39,372	42,950,000,000	56%	31%	14%	100%
17 Mercer Island	8,662	22,150,000,000	53%	37%	11%	100%
18 Seattle	227,561	367,940,000,000	45%	35%	20%	100%
19 Tukwila	5,096	6,350,000,000	30%	50%	20%	100%

Data courtesy of King County Assessor's Office

<https://localscape.property/#kingcountyassessor/Overview/Search/School%20District/409>

FEE CALCULATIONS

School Impact Fees Under the Washington State Growth Management Act

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

Methodology and Variables Used to Calculate School Impact Fees

The Tahoma School District calculates school impact fees pursuant to the formula adopted by King County Ordinance No. 19965 and under the authority of Chapter 21A.43 of the King County Code and the Washington State Growth Management Act. This year's impact fee calculation aligns with the requirements in Engrossed Second Substitute Senate bill 5258 to calculate impact fees using bedroom count. The formula calculates fees for new single-family, middle housing (townhome/duplex/multi-plex), and apartments/condo units, all using bedroom count distinctions as required by State law and local ordinance.

Impact fees are calculated based on the district's cost per dwelling unit for capacity projects that will serve the student from new development (including, as applicable, the purchase of land for school sites, making site improvements, constructing schools and purchasing/installing portable facilities). As required under GMA, credits have also been applied for State Match Funds to be reimbursed to the district and property taxes to fund the projects that will be proposed for future bond measures. Assessed values for each dwelling unit type in the Tahoma School District were provided by the King County Assessor in April 2026. See Appendix D for an explanation of the student generation rates used to determine the per dwelling unit impact.

The King County Ordinance includes a fifty (50) percent "discount rate," which operates to set the final fee at 50% of the calculated unfunded need. The King County Ordinance also applies an arbitrary cap of \$5,000 to middle housing and multi-family units.

The district's impact fees are based on the new middle school project, which will allow conversion of the existing Maple View Middle School to new high school capacity..

Appendix B includes the district's fee calculation, which is summarized in the table below.

SCHOOL IMPACT FEESs

Housing Type	Impact Fee Per Dwelling Unit*
Single Family 3+ Bdrm	\$3,182
Single Family 2/less Bdrm	\$0
Middle Housing 3+ Bdrm	\$157
Middle Housing 2/less Bdrm	\$0
Apartment/Condo 2+ Bdrm	\$2,181
Apartment/Condo 1/less Bdrm	\$0

*Discounted by 50% per KCC 21A.43 KCC and Ordinance No. 19965.

APPENDIX A – SIX-YEAR ENROLLMENT PROJECTION

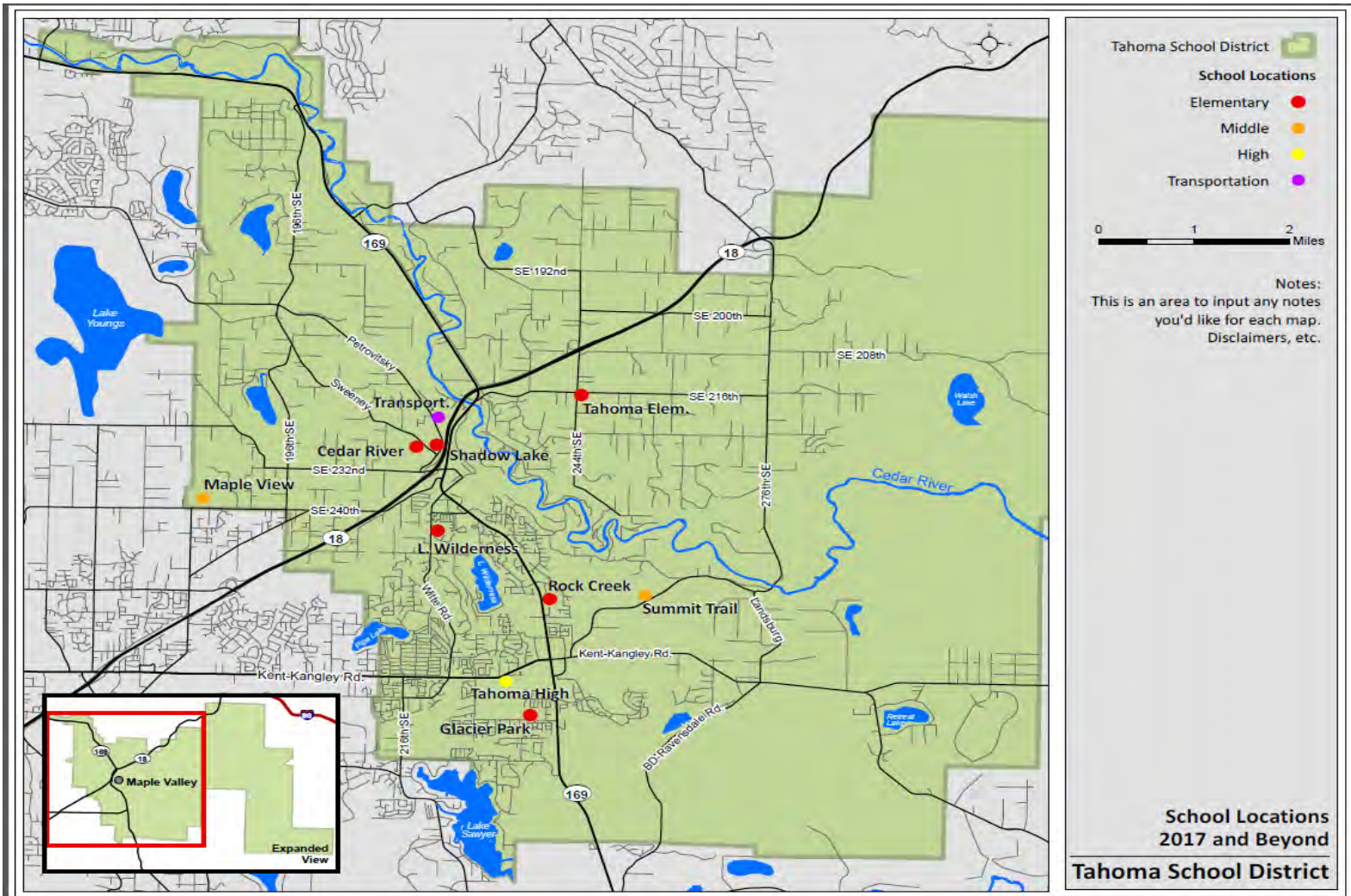
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Grade	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount
K	465	510	516	534	541	547
1	477	465	510	516	534	541
2	528	478	465	510	516	534
3	630	528	478	465	510	516
4	661	630	528	478	465	510
5	736	662	630	528	478	465
6	732	747	672	640	538	488
7	772	742	757	682	650	548
8	719	781	752	767	692	660
9	728	728	791	762	777	702
10	775	728	728	791	762	777
11	681	785	728	728	791	762
12	797	690	785	728	728	791
TOTAL	8,699	8,474	8,340	8,129	7,982	7,841

APPENDIX B – SCHOOL IMPACT FEE CALCULATION

DISTRICT	Tahoma School District						
YEAR	2026						
School Site Acquisition Cost:							
((AcresxCost per Acre)/Facility Capacity)xStudent Generation Factor							
	Facility	Cost/	Facility	Student	Student	Cost/	Cost/
	Acreage	Acre	Capacity	Factor	Factor	SFR 3+	SFR 2 or less
Elementary	12.00	\$ -	600	0.332	0.077	\$0	\$0
Middle	20.00	\$ -	1150	0.165	0.038	\$0	\$0
High	40.00	\$ -	2,100	0.177	0.048	\$0	\$0
						\$0	\$0
School Construction Cost:							
((Facility Cost/Facility Capacity)xStudent Generation Factor)x(permanent/Total Sq Ft)							
	%Perm/	Facility	Facility	Student	Student	Cost/	Cost/
	Total Sq.Ft.	Cost	Capacity	Factor	Factor	SFR 3+	SFR 2 or less
Elementary	96.11%		600	0.322	0.077	\$0	\$0
Middle	96.11%	140,000,000	1150	0.165	0.038	\$19,306	\$4,446
High	96.11%	\$ -	2100	0.177	0.048	\$0	\$0
						\$19,306	\$4,446
Temporary Facility Cost:							
((Facility Cost/Facility Capacity)xStudent Generation Factor)x(Temporary/Total Square Feet)							
	%Temp/	Facility	Facility	Student	Student	Cost/	Cost/
	Total Sq.Ft.	Cost	Size	Factor	Factor	SFR 3+	SFR 2 or less
Elementary	3.89%	\$ -	25	0.322	0.077	\$0	\$0
Middle	3.89%	\$ -	30	0.165	0.038	\$0	\$0
High	3.89%	\$ 225,000.00	30	0.177	0.048	\$52	\$14
					TOTAL	\$52	\$14
State School Construction Funding Assistance Credit:							
CCA X SPI Square Footage X District Funding Assistance % X Student Factor							
	CCA	SPI	Funding	Student	Student	Cost/	Cost/
		Footage	Asst %	Factor	Factor	SFR 3+	SFR 2 or less
Elementary	\$ 399.38	90	0.00%	0.322	0.077	\$0	\$0
Middle	\$ 399.38	108	66.38%	0.165	0.038	\$4,724	\$1,088
High	\$ 399.38	130	0.00%	0.177	0.048	\$0	\$0
					TOTAL	\$4,724	\$1,088
Tax Payment Credit:							
Average Assessed Value						\$864,477	\$666,513
Capital Bond Interest Rate						4.77%	4.77%
Net Present Value of Average Dwelling						\$6,750,454	\$5,204,610
Years Amortized						10	10
Property Tax Levy Rate						\$1.22	\$1.22
Present Value of Revenue Stream						\$8,269	\$6,375
Fee Summary:							
				SFR 3+	SFR 2 or less		
	Site Acquisition Costs			\$0	\$0		
	Permanent Facility Cost			\$19,306	\$4,446		
	Temporary Facility Cost			\$52	\$14		
	State SCFA Credit			(\$4,724)	(\$1,088)		
	Tax Payment Credit			(\$8,269)	(\$6,375)		
	FEE (AS CALCULATED)			\$6,364	(\$3,003)		
	Fee (AS DISCOUNTED)			\$3,182	(\$1,502)		
	Final Fee				\$0		

DISTRICT	Tahoma School District								
YEAR	2026								
School Site Acquisition Cost:									
((AcresxCost per Acre)/Facility Capacity)xStudent Generation Factor									
	Facility	Cost/	Facility	Student	Student	Student	Cost/	Cost/	Cost/
	Acres	Acre	Capacity	Factor	Factor	Factor	MH 3+	MH 2/less	Apt 2+
Elementary	10.00	\$ -	600	0.136	0.125	0.180	\$0	\$0	\$0
Middle	20.00	\$ -	1150	0.068	0.000	0.102	\$0	\$0	\$0
High	40.00	\$ -	2,100	0.056	0.125	0.125	\$0	\$0	\$0
						TOTAL	\$0	\$0	\$0
School Construction Cost:									
((Facility Cost/Facility Capacity)xStudent Generation Factor)x(permanent/Total Sq Ft)									
	%Perm/	Facility	Facility	Student	Student	Student	Cost/	Cost/	Cost/
	Total Sq.Ft.	Cost	Capacity	Factor	Factor	Factor	MH 3+	MH 2/less	Apt 2+
Elementary	96.11%	\$ -	600	0.136	0.125	0.180	\$0	\$0	\$0
Middle	96.11%	\$ 140,000,000	1150	0.068	0.000	0.102	\$7,956	\$0	\$11,934
High	96.11%	\$ -	2100	0.056	0.125	0.125	\$0	\$0	\$0
						TOTAL	\$7,956	\$0	\$11,934
Temporary Facility Cost:									
((Facility Cost/Facility Capacity)xStudent Generation Factor)x(Temporary/Total Square Feet)									
	%Temp/	Facility	Facility	Student	Student	Student	Cost/	Cost/	Cost/
	Total Sq.Ft.	Cost	Size	Factor	Factor	Factor	MH 3+	MH 2/less	Apt 2+
Elementary	3.89%	\$ -	25	0.136	0.125	0.180	\$0	\$0	\$0
Middle	3.89%	\$ -	30	0.068	0.000	0.102	\$0	\$0	\$0
High	3.89%	\$ 225,000.00	30	0.056	0.125	0.125	\$16	\$36	\$36
						TOTAL	\$16	\$36	\$36
State School Construction Funding Assistance Credit:									
CCA X SPI Square Footage X District Funding Assistance % X Student Factor									
	CCA	SPI	Funding	Student	Student	Student	Cost/	Cost/	Cost/
		Footage	Asst %	Factor	Factor	Factor	MH 3+	MH 2/less	Apt 2+
Elementary	\$ 399.38	90	0.00%	0.136	0.125	0.180	\$0	\$0	\$0
Middle	\$ 399.38	117	66.38%	0.068	0.000	0.102	\$2,109	\$0	\$3,164
High	\$ 399.38	130	0.00%	0.056	0.125	0.125	\$0	\$0	\$0
						TOTAL	\$2,109	\$0	\$3,164
Tax Payment Credit:									
Average Assessed Value							TH/Dplx 3+	TH/Dplx 2 less	MFR 2+
Capital Bond Interest Rate							4.77%	4.77%	4.77%
Net Present Value of Average Dwelling							\$4,548,139	\$3,864,697	\$3,643,070
Years Amortized							10	10	10
Property Tax Levy Rate							\$1.22	\$1.22	\$1.22
Present Value of Revenue Stream							\$5,549	\$4,715	\$4,445
Fee Summary:				MH 3+	MH 2/less	Apt 2+			
Site Acquisition Costs				\$0	\$0	\$0			
Permanent Facility Cost				\$7,956	\$0	\$11,934			
Temporary Facility Cost				\$16	\$36	\$36			
State SCFA Credit				(\$2,109)	\$0	(\$3,164)			
Tax Payment Credit				(\$5,549)	(\$4,715)	(\$4,445)			
FEE (AS CALCULATED)				\$315	(\$4,678)	\$4,362			
Fee (AS DISCOUNTED)				\$157	(\$2,339)	\$2,181			
Final Fee				\$157	\$0	\$2,181			

APPENDIX C – SCHOOL DISTRICT MAP



APPENDIX D – STUDENT GENERATION RATES

2026 Student Generation Rates

The district's cost per dwelling unit is derived by multiplying the cost per student by the applicable student generation rate per dwelling unit. King County Ordinance 19965 identifies that the "Student Factor" "shall be based on district records on average actual student generation rates for a statistically valid sample of newly constructed dwelling units over a period of between five years and ten years before the date of the fee calculation. If such information is not available in the district, data from adjacent districts, districts with similar demographics, or county wide averages may be used; however, a district may use its calculated student factor for the apartment units category for the middle housing units if there is insufficient data in the district to calculate a student factor for middle housing units."

The district's borrows student generation factors from the Snoqualmie Valley School District, an adjacent district and one with similar demographics. The District will continue to monitor its own pool of development with the aim of preparing in the future district-specific student generation rates. In addition, the Snoqualmie Valley School District data is limited for apartments/condos in that, due to permit data limitations, separating units by bedroom is not possible. Therefore, the data uses the cumulative SGR data from all units in that category. For the units in that same category with lower bedroom counts (one bedrooms or less), the district assumes a \$0 school impact fee.

Table 1: K–12 Students by Grade Group per Housing Unit Built 2015–2024

Housing Type	Housing Units	Students				SGRs			
		K–5	6–8	9–12	K–12	K–5	6–8	9–12	K–12
Single-family Detached	1,223	379	189	203	771	0.310	0.155	0.166	0.630
Two Bedrooms or Less	104	8	4	5	17	0.077	0.038	0.048	0.163
Three Bedrooms or More	1,119	371	185	198	754	0.332	0.165	0.177	0.674
Middle Housing ^(a)	258	35	17	15	67	0.136	0.066	0.058	0.260
Two Bedrooms or Less	8	1	0	1	2	0.125	0.000	0.125	0.250
Three Bedrooms or More	250	34	17	14	65	0.136	0.068	0.056	0.260
Apartments ^(b)	472	85	48	59	192	0.180	0.102	0.125	0.407

Notes

Housing units built in 2025 are excluded, because they may not have been completed and occupied by October 2025.

Parcels with present use codes Condominium (Residential) and Condominium (Mixed Use) are classified as single-family detached, middle housing, or apartments based on dwelling unit type.

(a) The middle housing category includes parcels with present use codes: Duplex, Triplex, 4-Plex, and Townhouse Plat. As defined in King County Title 21A.43.003, "Middle housing units" includes duplex, houseplex, townhouse, and cottage housing units.

(b) The apartments category includes parcels with present use codes: Apartment, Apartment (Mixed Use), Apartment (Co-Op), Apartment (Subsidized), Vacant (Multi-Family).

As defined in King County Title 21A.43.003, "Apartment units" has the same meaning as that term is defined in K.C.C. chapter 21A.06, and it does not include a townhouse. "Apartment units" has the same meaning as that term is defined in K.C.C. chapter 21A.06, and it does not include a townhouse. 21A.06.069 Apartment: a building consisting of ten or more dwelling units sharing a common roof, wall, or floor.

Sources

Snoqualmie Valley School District March 2026 headcount enrollment.

King County GIS Center parcels and Department of Assessments property data.