

SCHOOL IMPACT FEE

Chester, New Hampshire

Final Adopted Report

September 7, 2016

Prepared for:

Town of Chester, NH
Chester School Board, SAU #82
Chester Planning Board

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Executive Summary

This report provides a basis under the authority of New Hampshire RSA 674:21 V., for the Town of Chester to assess a school impact fee in 2016 pursuant to Article 14, Fair Share Contribution of the Town of Chester Zoning Ordinance.

The steps in developing the school impact fee for the Town of Chester involve:

- Calculating facility floor area available per pupil capacity for Chester Academy;
- Calculating actual average number of pupils per unit in Chester's housing units based on actual enrollment and housing data in 2015 by matching enrollment by address to property assessment housing characteristics;
- Assigning a 2015/2016 capital value for school construction cost per square foot; and
- Updating the credit allowances for property taxes paid (past and future) for pre-existing school capacity construction and additions.

The scope of the school impact fee assessment is based on the recoupment of capacity costs of Chester Academy Facilities only. The fee may be assessed per dwelling unit under the five housing unit types as summarized below. As required under Article 14 of the Chester Zoning Ordinance, assessment of the impact fee must be preceded by a public hearing with the Chester Planning Board. In accordance with RSA 674:5-7, the Chester Planning Board adopted on April 27, 2016 an updated Capital Improvement Program for FY 2016-2022 which includes Chester Academy Facilities.

This School Impact Fee Report has also been reviewed by the Chester School Board and the SAU #82 Office which provided much of the information and data used to support the assessment of a School Impact Fee for new housing units in the Town of Chester.

Fee Schedule Per Type of Housing Unit	
Type of Housing Unit	Impact Fee Assessment Per Housing Unit
Single Family Detached	\$1,142
Duplex (2 Attached Units)	\$1,098
Multifamily (3+ Units)	\$1,369
Condo / Townhouse Unit	\$693
Mobile Home	\$1,536
Apartment Unit in Mixed Use Building	\$1,643

If the Chester Planning Board wishes to implement an impact fee schedule that is less than the above maximum sustainable fee amounts, the Planning Board could consider an alternative fee schedule based on a lower school capital cost assumption which is included in this report for comparison purposes.

A. Basis for Impact Fee Assessment

1. Authorization

In 2016, SAU#82 retained the Southern New Hampshire Planning Commission (SNHPC) to develop the basis for impact fee assessment for local public school facilities within the Town of Chester. The Town of Chester Zoning Ordinance, Article 14 Fair Share Contribution provides the authority for the Planning Board to assess impact fees, including but not limited to the school impact fee.

As part of the analysis, this report includes a full review and update of the Town's actual enrollment ratios by housing characteristics including housing type, number of bedrooms and year built. SAU#82 and the Chester Town Assessor assisted SNHPC in conducting this enrollment/housing study as part of this report.

2. Authorization, Purpose and Use of Fees

Under RSA 674:21, V. impact fees may be used to recoup a proportionate share of the costs of capital improvements made in anticipation of the needs created by new development. Impact fee revenues may therefore be used to fund new construction of school facilities in the future, or to recoup the cost of providing school facilities already developed where these facilities have the capacity to absorb the demands of new development. In Chester, the school impact fee is based on the recoupment of a proportionate share of the capital cost of existing school capacity in the Chester Academy facility. At present, there is ample available capacity to provide for the needs of new development within the community.

3. Proportionality

RSA 674:21, V (a) requires that impact fees represent a proportionate share of the capital improvement costs that are reasonably attributable to the demands of new development. This methodology recognizes each new dwelling unit as a permanent addition to the base of demand on Chester school capacity. Detailed research of public school enrollment in Chester indicates that the average enrollment in Chester's housing units vary by type of dwelling unit, number of bedrooms, and the age of the structure. As evidenced by a detailed review of actual enrollment by type of housing unit in Chester in 2015, newer single-family detached homes generally have significantly higher enrollment per unit than older homes within the community.

4. Approach

Over time, the reallocation of space within Chester Academy, and the need for construction of new facilities and improvements at the school may change along with recommended state and local District standards. In this methodology, the public school facilities at Chester Academy are treated as an integrated system serving the public education needs of pupils in the elementary and middle school grades. The school impact fee for the Town of Chester is based on the **average unit cost** to provide adequate school facility capacity for an average dwelling unit by housing unit type. The fee is assessed on a uniform basis to new dwelling units according to the type of housing unit. Local enrollment characteristics by housing type have been thoroughly researched based on 2015 data to provide an accurate proportionate basis for estimating the typical enrollment demand per unit on school capacity.

5. School Facility History and Recent Changes

Chester Academy located at 22 Murphy Drive opened in September of 1999 with 24 instructional classrooms for grades 1-8 at a total cost of \$5,982,000. In 2003, the school opened a ten-classroom addition at a total cost of \$2,094,321. The facility at Murphy Drive replaced the former school building (built in 1948) at 34 Chester Drive which is now used for the Town offices and the police and recreation departments. In 2009, a portable building was added to Chester Academy at a total building cost of \$59,960. This portable building holds two classrooms and a restroom that is currently being used as the SAU#82 Office. According to SAU#82, the School District received \$174,325 in Kindergarten Building Aid which covered all of the costs of the portable building, including set up, ramps, furniture, equipment, etc. As the portable building was funded by the state these costs cannot be incorporated into the proportionate capital cost of this impact fee.

Today, Chester Academy is 82,568 square feet in size and houses a total of 35 classrooms, two of which are devoted to pre-school/kindergarten; 12 of which are currently used for grades 1-4; and 14 are currently used for grades 5-8. There are 6 core spaces included in the building. These include the gym, cafetorium (with stage), music room (behind stage), computer lab (besides library), a library and art room. The classrooms are typically 900 square feet in size, except the pre-school / kindergarten classrooms which are 1,137 and 1,345 square feet in size respectively. One of the 35 classrooms is currently vacant and six classrooms are being used for something other than a regular classroom. This includes two special education rooms, one music room, one Title One teaching space, an extended day kindergarten room and a reading room. There are also five specialty work spaces which include an enrichment work space, two rooms for speech, an OT room, and technology staff office space.

Chester Academy also accommodates a half-day kindergarten program and a preschool program for children aged three to five with educational disabilities. The pre-school is an inclusionary program where typical developing students are role models and pay a tuition fee. As the pre-school program is tuition-based this impact fee applies only to capacity in the school facility for grades K-8.

Some of the capital improvements to Chester Academy that have been recently completed include:

- Exterior LED Building Lights and Parking Lot Lights – FY 2015;
- GYM / Café Roof Top HAVC Units – FY 2014;
- Drip Edge Stone Replacement – FY 2013;
- Back Retaining Wall Repair/Replacement – FY 2013;
- Carpet Replacement – FY 2013;
- Phone System – FY 2013;
- Front Office Renovation – FY 2013;
- Fabricate and Install School Logo Sign; Replace Clock – FY 2013
- Carpet Replacement, Special Education Outer Office – FY 2013;
- Install Lobby Security Door – FY 2012;
- Water Coolers – FY 2012;
- Window Blinds – FY 2012;
- Building Fire Alarm System – FY 2012;
- Student Restroom Casework – FY 2012; and
- Faucets, Urinals and Toilets, Auto Flush – 2012.

Chester high school students (grades 9-12) attend high school at Pinkerton Academy in the Town of Derry under tuition agreements. School impact fees cannot be assessed in Chester for out of District facilities that serve the high school grades because the Town is not a member

of the school districts that provide these facilities. Under RSA 674:21, V. school impact fees may be assessed only for facilities that are owned or operated by the local school district, or by a cooperative or regional school district of which the Town is a member.

6. Limitations

Each of the above principles is reflected in an impact fee assessment system by making reasonable assumptions that translate the expected demand on the Chester Academy facility from new housing into a proportionate charge for the value of the capacity to be consumed. While no method will perfectly anticipate the exact demands of every housing unit to be developed in the future, proportionate and reasonable school impact fees may be based on the typical demographic impacts of average dwelling units.

The Chester School impact fee relies on numerous variables which may change over time and which can be adjusted periodically such as estimated construction or replacement costs, school enrollment multipliers, local assessed property value and other factors. Through the periodic review and adjustment of the school impact fee, the proportionality of the fee can be maintained overtime.

B. Proportionate Impact per Dwelling Unit

1. Inventory of Facilities and Capacity Standard

In Table 1, the capacity and enrollment (as of October 2015) in Chester Academy is illustrated. As of 2015, enrollment at the Pre-School and Kindergarten is 69% of classroom capacity and grades 1-8 at Chester Academy are at 64% of capacity. Combined Pre-School and K-8 is at 71% of core capacity.

Chester Academy's core capacity is 800 according to the Educational Specifications that were developed by the school building committee and published in their report dated August 20, 1998. In 2003, a 10-classroom addition was added to the school. With this addition the school's core capacity remained at 800, but the classroom capacity was increased to 750 students based upon the School Building Aid application completed for the building addition in 2003. The core facility space is capable of accommodating the addition of more classrooms on the site if an expansion is needed in the future.

The average floor area per pupil capacity for Chester's local school facilities are as follows:

Pre-School to Kindergarten:	69
Grades 1-8:	100
Pre-School & Grades K-8:	103

For the purpose of impact fee assessment, the floor area standard applied is 100 square feet per pupil within the elementary and middle school facilities serving grade 1-8 pupils and 64% of classroom capacity. The standard reflects the average amount of space per pupil capacity for elementary and middle school students if the elementary and middle school classroom space was fully expanded to match the school's core capacity.

Because the Portable Building in 2009 was paid for with State School Building Aid, the value of that space will not be included as part of the capital cost basis of the impact fee. The impact fee basis will reflect Grade K-8 facilities only as the Pre-School program is currently a tuition-based program.

Table 1

CHESTER SCHOOL DISTRICT: FACILITY INVENTORY AND CAPACITY OCTOBER 2015								
School	Year Built and Expansion Dates	Grades	Site Area Acres	Building Area Gross Sq. Ft.	Capacity Estimate**	Total Square Foot Per Pupil Capacity	Oct-15 Enrollment	Enrollment As % Of Classroom Capacity
Half-Day Pre-School/Kindergarten Program*	2003	Pre-K and Kindergarten	28	2,482 square feet	Classrooms: 2 Capacity Estimate: 72 Classroom Capacity: 36	69	50 total 9 - Pre-K 41 - K	69%
Chester Academy – Elementary & Middle School	1999 & 2003	Grades 1-8	28	80,086 square feet	Classrooms: 34 Core Capacity: 800 Classroom Capacity: 750	100	484	64%
Total Pre-School & Kindergarten & Grades 1-8 Facilities Only	1999 & 2003	Pre-School & K-8	28	82,568 square feet	Classrooms: 36 Core Capacity: 800 Classroom Capacity: 750	103	534	71%
<p><i>*Kindergarten was originally built in 1999 as part of the Elementary School. 10-Room Classroom Addition (Built in 2003) was completed through voter-approved bond. Portable Building (Added in 2009) was completed using State School Building Aid, but is used as SAU Office. **Based on School Board Policy on Class Size – Maximum 18 students per classroom for PK to grade 3; up to 20 for grade 4; and 25 for grades 5 through 8.</i></p>								

2. Public School Enrollment per Housing Unit

a. Overall Average Household Size and Ratios of Students per Dwelling Unit

As shown in Table 2, average household size in 2010 in Chester was 3.04 persons per household. In 2000, it was 3.09 and in 2015 it was 2.91. Average household size in Chester has been relatively stable over the past several decades, but recently it has been declining as evidenced in 2015. At the same time, US Census data reveals that the average number of school age pupils per occupied housing unit in Chester have been generally increasing. Although between 2010 and 2015, the number declined. In 1990, the average ratio of school age pupils per occupied housing unit was 0.728; in 2000 it was 0.791; in 2010 it was 0.818; and in 2015 it was 0.663. Because the census ratios generally reflect *all school age population* they are often higher than actual public school enrollment given home schooling and attendance at private schools.

Some of the factors leading to declining average household size may include (1) changing age demographics of resident households; and (2) previous declines in total housing development activity in relation to long term historical absorption of new dwelling units in Chester.

Table 2

CHANGE IN HOUSING UNITS AND POPULATION - CHESTER NH				
Demographic Factor	1990	2000	2010	2015 Estimate
Total Population	2691	3792	4768	4802
Population < Age 5	199	315	194	341
School Age Pop. Age 5-19	628	961	902	730
Percent of Population	31%	34%	23%	22%
Public School Enrollment	n/a	506	601	525
Ratio of Students/Housing	0.7728	0.791	0.818	0.663
Average Household Size	2.34	3.09	3.04	2.91
Occupied Units Owner Renter Total	873	1181	1596	1692
Single Family	800	1113	1438	1524
Multi-Family / Other	46	42	129	139
Mobile Home	27	26	29	29
Households < Age 55	1133	894	3785	992
Households > Age 55	196	320	983	620

Source: U. S. Decennial Census (100% Count) for Census years. Total population and housing unit estimates for 2014 from NHOEP. Other data are estimates by SNHPC using historical relationships and population and household age distribution estimates from the American Community Survey (ACS) 5-year sample data for 2010-2014.

For the purposes of this impact fee, a comprehensive housing/enrollment study was conducted to determine actual ratios of resident public school enrollment per occupied units in Chester. Student and housing data in Chester in 2015 was obtained from the SAU#82 Office and the Town Assessor and it has been determined for grades K-12 the actual overall ratio of public school enrollment is 0.9495 pupils per occupied unit and for grades K-8 it is 0.7961 pupils per occupied unit. Chester's locally derived enrollment / housing ratios in 2015 are somewhat higher than the school age pupil ratios generated by the US Census because they are based on real data and not survey information and therefore are more accurate for use in this impact fee.

The ratio of students per occupied Single-Family housing unit for grades K-8 is 0.1339 pupils per unit and for Duplex housing it is 0.1556 per unit (see Table 3). The ratio of students per occupied Condo / Townhouse housing unit for grades K-8 is 0.667 pupils per unit; and an Apartment in a Mixed Use building is 0.5000 pupils per unit.

In general, Chester's actual resident public school enrollment ratios per occupied housing unit for all grades is somewhat less than the overall enrollment ratios determined by the New Hampshire Housing Finance Authority (NHHFA) in 2012. Utilizing state wide school enrollment data in New Hampshire, the NHHFA determined that a typical single-family detached home generates on average 0.48 students per unit, whereas a residential structure with two to four units or five or more units generates significantly less, 0.32 and 0.17 students per unit, respectively. In Chester, the typical single-family detached home generates on average 0.1279 students (K-12) per unit while multi-family and condo / townhouse units averaged 0.1154 and 0.4231 students per unit respectively with multi-family slightly lower and condo / townhouse slightly higher than the 2012 statewide averages.

In an associated 2012 Applied Economic Research study, it was noted that declining enrollments do not necessarily mean lower costs, because many school district costs are fixed. This 2012 Report suggests that in some communities, those with excess capacity in their schools and declining enrollments, adding more students may help to maintain healthy school populations and generate new property tax revenues, without a sharp increase in school costs.¹

b. Student Enrollment per Housing Unit by Housing Unit Type, Age and Number of Bedrooms

Working together the Town of Chester Assessing Department and SAU# 82 Office generated specific data for the housing/enrollment study conducted for this impact fee. The Town of Chester Assessing Department prepared a comprehensive spreadsheet of all occupied housing units in Chester as of 2015 by street address, map and block number, total assessed value, housing style, number of bedrooms, year built, housing type and road name. The data in this spreadsheet was then merged with a spreadsheet created by the SAU# 82 Office showing actual 2015 enrollment e.g. the number of students in Pre-School (PK) through grade 12 by street address. The results of this data merge are presented in Tables 3, 4, 5 and 6, and Figures 1 and 2. Excluded from the study are housing units which are not occupied year-round such as waterfront units, cottages or camps to reduce the likelihood that seasonal housing units are included in the results.

Single family detached and duplex housing in Chester in 2015 had the highest overall average student enrollment ratios by housing type in grades PK – 8 and K-8 with ratios ranging from 0.1050 and 0.1139 per unit respectively. Units in mixed use buildings in Chester contained on average the highest ratio of 0.45 to 0.50 students per unit (see Table 3 and Figure 1). This is the case as a total of 9 students in grades K-8 were living in the 2 mixed use buildings in Chester in 2015. No students (K-8) were found living in

¹ Housing and School Enrollment in New Hampshire: A Decade of Dramatic Change 2012, Applied

Chester’s multi-family housing containing 3+ units or more. Similarly no students were found living in mobile homes during 2015 while a total of 9 students (K-8) were found living in Chester’s 10 condo / townhouse units (see Table 4 which shows total number of students by occupied housing by grade). A summary of the student / housing ratios discovered as part of the student/housing study are shown in Table 3 and Figure 1 below.

Table 3

Enrollment Ratios by Housing Unit Type, 2015			
House Type	PK-8	K-8	K-12
Single Family Detached	0.1050	0.1139	0.1279
Duplex (Two Attached Units)	0.1040	0.1156	0.1292
Multi-Family (3+ Units)	0.0000	0.0000	0.1538
Mobile Home	0.0000	0.0000	0.0000
Condo / Townhouse	0.0600	0.0667	0.1154
Apartment Unit in Mixed Use Building	0.4500	0.5000	0.4231
Total Housing Units	0.0973	0.1143	0.9495

Figure 1

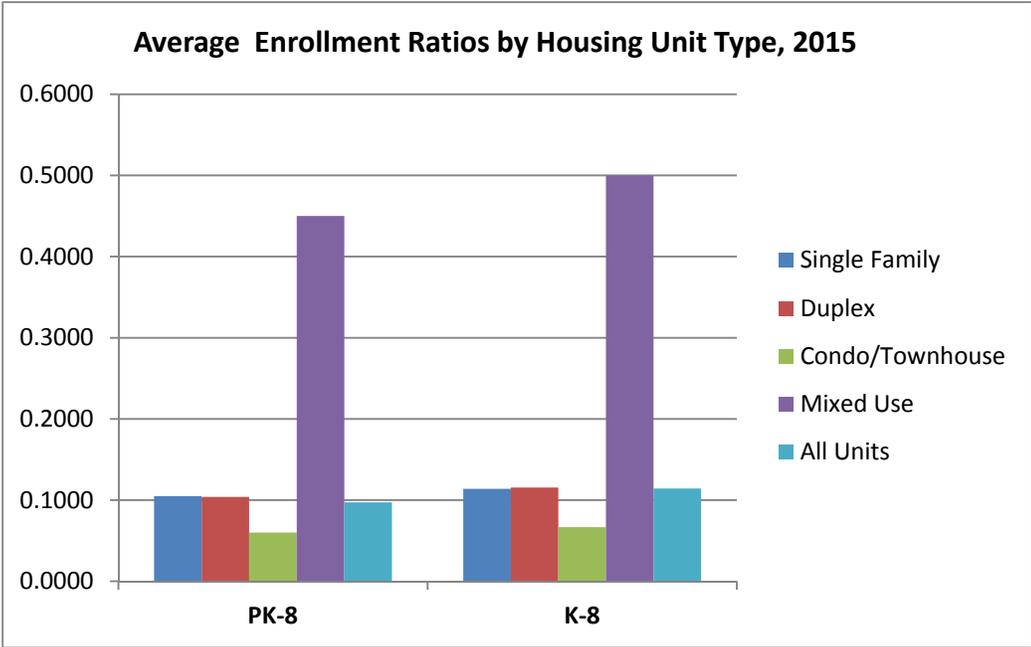


Table 4

Enrollment per Grade by Occupied Housing Type, 2015																		
Housing Type	Pre K	K	1	2	3	4	5	6	7	8	9	10	11	12	K-8	9-12	PK-12	Total Housing Units
Single Family	12	43	41	46	59	37	66	56	81	61	73	81	83	68	490	305	807	478
Duplex	0	0	2	4	3	4	1	4	2	6	6	6	0	4	26	16	42	25
Multi-Family	0	0	0	0	0	0	0	0	0	0	1	0	1	0	0	2	2	1
Mobile Home	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Condo / Townhouse	0	0	0	1	0	0	3	0	1	1	2	1	4	2	6	9	15	10
Mixed Use	0	0	3	0	0	2	1	0	0	3	0	2	0	0	9	2	11	2
Student Total	12	43	46	51	62	43	71	60	84	71	82	90	88	74	531	334	877	516

As shown in Table 5, in 2015 the greatest number of students enrolled in K-8 and K-12 lived in single family detached housing in Chester, particularly homes with 3 or more bedrooms. Similarly the greatest number of students enrolled in K-8 and K-12 lived in single-family detached homes built after 1990. Housing built prior to 1990 had the least number of Chester students.

This data indicates that newer housing in Chester tends to generate the largest number of students. Higher enrollment averages in newer housing units may reflect the tendency of the newest units in the Town's housing inventory to accommodate growing families and those moving into Chester from other communities.

In addition the study found that the greatest number of students in Chester live in single family detached housing assessed in the range of \$200,001 to \$300,000 and between values of \$300,001 and \$400,000. See following Table 6.

Table 5

Age of House by Student Occupied Housing per Housing Type														
Age of House	Age of House by Housing Unit Type													
	Signal Family		Duplex		Multi-Family		Condo / Townhouse		Mobile Home		Mixed Use		Total	
<1970	66		3		1		0		0		1		71	
1970-1979	38		4		0		0		0		1		43	
1980-1989	52		11		0		0		0		0		63	
1990-1999	180		0		0		0		0		0		180	
2000-2009	109		2		0		10		0		0		121	
>2010	33		5		0		0		0		0		38	
Total	478		25		1		10		0		2		516	
K - 8														
	SF		D		MF		C		MH		MU		Total	
	Students	%	Students	%	Students	%	Students	%	Students	%	Students	%	Students	%
<1970	87	1.3182	6	2.0000	0	0.0000	0	0.0000	0	0.0000	2	2.0000	95	1.3380
1970-1979	39	1.0263	6	1.5000	0	0.0000	0	0.0000	0	0.0000	7	7.0000	52	1.2093
1980-1989	56	1.0769	7	0.6364	0	0.0000	0	0.0000	0	0.0000	0	0.0000	63	1.0000
1990-1999	165	0.9167	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0	0.0000	165	0.9167
2000-2009	107	0.9817	4	2.0000	0	0.0000	6	0.6000	0	0.0000	0	0.0000	117	0.9669
>2010	36	1.0909	3	0.6000	0	0.0000	0	0.0000	0	0.0000	0	0.0000	39	1.0263
Total	490	1.0251	26	1.0400	0	0.0000	6	0.6000	0	0.0000	9	4.5000	531	1.0291
9 - 12														
	SF		D		MF		C		MH		MU		Total	
	Students	%	Students	%	Students	%	Students	%	Students	%	Students	%	Students	%
<1970	38	0.5758	2	0.6667	2	2.0000	0	0.0000	0	0.0000	0	0.0000	42	0.5915
1970-1979	15	0.3947	2	0.5000	0	0.0000	0	0.0000	0	0.0000	2	2.0000	19	0.4419
1980-1989	32	0.6154	9	0.8182	0	0.0000	0	0.0000	0	0.0000	0	0.0000	41	0.6508
1990-1999	128	0.7111	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0	0.0000	128	0.7111
2000-2009	75	0.6881	1	0.5000	0	0.0000	9	0.9000	0	0.0000	0	0.0000	85	0.7025
>2010	17	0.5152	2	0.4000	0	0.0000	0	0.0000	0	0.0000	0	0.0000	19	0.5000
Total	305	0.6381	16	0.6400	2	2.0000	9	0.9000	0	0.0000	2	1.0000	334	0.6473
K - 12														
	SF		D		MF		C		MH		MU		Total	
	Students	%	Students	%	Students	%	Students	%	Students	%	Students	%	Students	%
<1970	125	1.8939	8	2.6667	2	2.0000	0	0.0000	0	0.0000	2	2.0000	137	1.9296
1970-1979	54	1.4211	8	2.0000	0	0.0000	0	0.0000	0	0.0000	9	9.0000	71	1.6512
1980-1989	88	1.6923	16	1.4545	0	0.0000	0	0.0000	0	0.0000	0	0.0000	104	1.6508
1990-1999	293	1.6278	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0	0.0000	293	1.6278
2000-2009	182	1.6697	5	2.5000	0	0.0000	15	1.5000	0	0.0000	0	0.0000	202	1.6694
>2010	53	1.6061	5	1.0000	0	0.0000	0	0.0000	0	0.0000	0	0.0000	58	1.5263
Total	795	1.6632	42	1.6800	2	2.0000	15	1.5000	0	0.0000	11	5.5000	865	1.6764

Figure 2

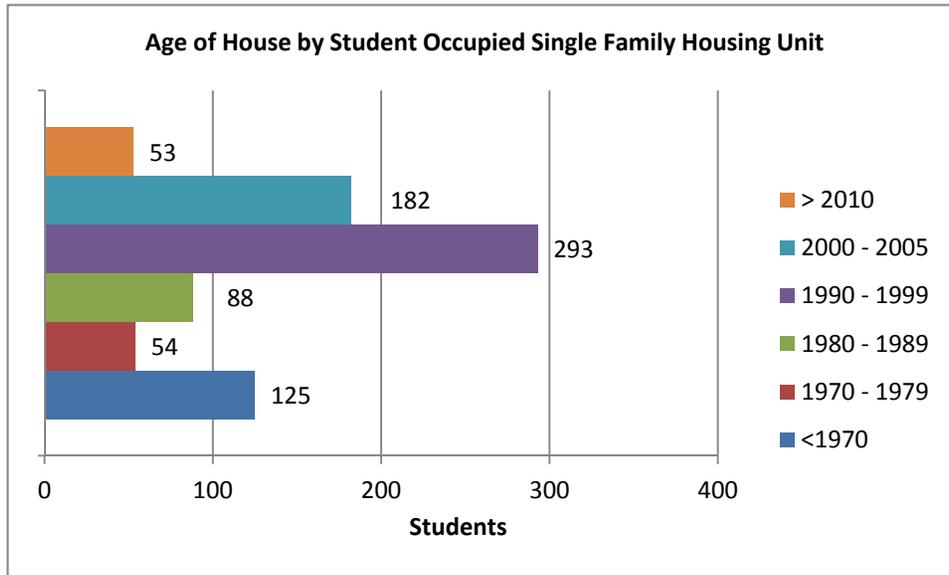


Table 6

Enrollment by Assessed Value per Housing Unit Type, 2015																			
Assessed Value (\$)	K - 8						9 -12						K - 12						Total
	SF	D	MF	CT	MH	MU	SF	D	MF	CT	MH	MU	SF	D	MF	CT	MH	MU	
100,000 - 200,000	43	6	0	1	0	0	20	4	0	0	0	0	63	10	0	1	0	0	74
200,001 - 300,000	243	9	0	5	0	0	133	5	2	9	0	0	376	14	0	14	0	0	406
300,001 - 400,000	185	7	0	0	0	0	133	1	0	0	0	0	318	8	2	0	0	0	326
400,001 - 500,000	14	0	0	0	0	0	13	0	0	0	0	0	27	0	0	0	0	0	27
500,001 - 600,000	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1
600,001 - 700,000	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0	0	0	0	1
Not Assessed	4	4	0	0	0	9	5	6	0	0	0	2	9	10	0	0	0	11	30
Total	490	26	0	6	0	9	305	16	2	9	0	2	795	42	2	15	0	11	865

Because none to very few students (K-8) enrolled in 2015 were found living in Mobile Homes or Multi-Family housing in Chester as part of this study, it is necessary for the purpose of this impact fee to estimate local enrollment ratios for these types of housing in the community. This is also true for Apartment Units in Mixed Use Buildings as there are only two buildings within the Town.

The student enrollment ratio for Multi-Family housing for grades K-12 averaged 0.1538 students per unit in 2015. A total of 61.3% of the total number of students in Chester were in grades K-8 during 2015. Using this percentage, the average enrollment ratio for grades K-8 for Multi-Family housing in Chester is estimated as follows:

	<u>2015 K-12/Unit</u>	<u>% Grade K-8</u>	<u>Grade K-8 Enrollment Ratio per Unit</u>
Multi-Family Unit	0.1538	61.3%	0.0942

The census data for Chester indicates as of 2015 there are approximately 29 occupied mobile homes located within Town (representing 1.7% of Chester’s total housing units). Students in Chester may have lived in some of these mobile homes in previous years prior to the housing/enrollment study conducted for use in this impact fee report. On average statewide according to the report entitled Housing and School Enrollment in New Hampshire: A Decade of Dramatic Change prepared by Applied Economic Research in 2012, there is an average 0.34 - K-12 public students per mobile home. Given lack of students in mobile homes in Chester in 2015 this statewide ratio is too high and can be reduced by the percent of mobile homes existing in the Town. Using this percentage, an enrollment ratio can be estimated for Mobile Homes in Chester as follows:

	<u>Statewide K-12/Unit in Chester</u>	<u>% Mobile Homes Chester</u>	<u>Grade K-8 Enrollment Ratio per Unit</u>
Mobile Home Unit	0.34	1.7%	0.12

The student/housing ratio for apartment units in mixed use buildings was found to be 0.50 students/unit grades K-8. Because there are only 3 mixed use buildings in Chester, this ratio is reduced by 3 to 0.125.

With the above adjustments to Multi-Family, Mobile Home and Apartment Units in Mixed Use Buildings, the final enrollment ratios grades K-8 to be used in the impact fee are as follows:

Table 7

Housing Type	Enrollment Ratio for Grades K-8
Single Family Detached	0.1139
Duplex (2 Attached Units)	0.1156
Multi-Family (3+ Units)	0.0942
Condo / Townhouse Unit	0.0667
Mobile Home	0.1200
Apartment Unit in Mixed Use Building	0.1250

3. Housing Development Activity

Chester’s housing development historically has been predominantly single-family detached and some multi-family housing units (See Table 8 and Table 9). Between 1990 and 2014, Chester’s housing peaked during the late 1990’s and in year 2000, when close to 100 new housing units per year were being added to the Town’s housing stock.

Table 8

Building Permits 1990-2014				
Year	Single Family	Multi-Family	Mobile Home	Total
1990	8	0	0	8
1991	23	0	1	24
1992	36	0	0	36
1993	30	0	0	30
1994	47	0	0	47
1995	38	0	0	38
1996	33	0	0	33
1997	30	0	0	30
1998	44	0	0	44
1999	85	0	0	85
2000	91	0	0	91
2001	79	0	0	79
2002	47	0	0	47
2003	29	0	0	29
2004	21	12	1	34
2005	10	0	0	10
2006	10	4	4	18
2007	8	0	0	8
2008	2	2	1	5
2009	2	2	1	5
2010	9	0	0	9
2011	14	0	0	14
2012	21	0	0	21
2013	19	6	0	25
2014	23	4	0	27

For the period 2000 to 2009, building permit activity in Chester averaged roughly 32 units per year with 99.7% as single family homes. More recently building permit activity for the period 2010-2014 is down substantially from prior periods, to an average of 19.2 units per year, with 89.6% in single family units.

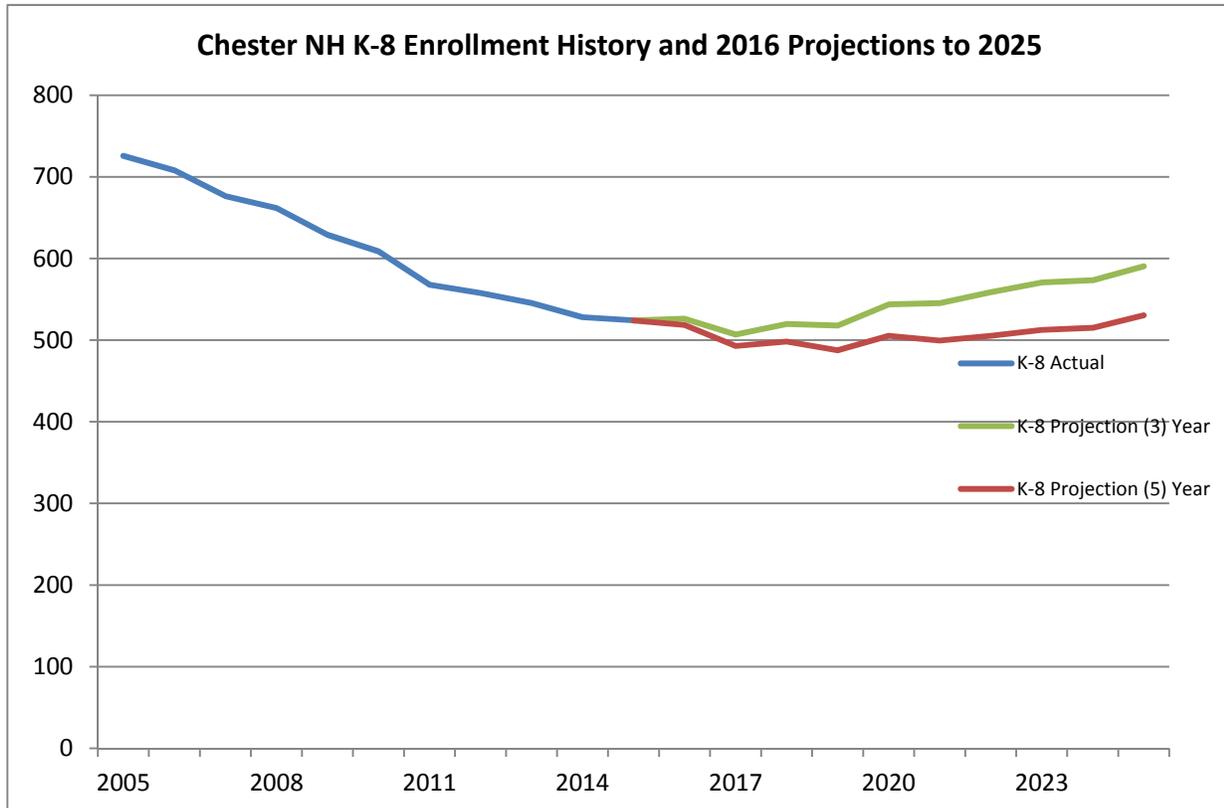
Table 9

Housing Units Authorized by Building Permits: Chester					
Years Permits Issued	Single Family Homes	Multi-Family Units	Mobile Home	Total Units Authorized	Average Annual
1990-1999	374	0	1	375	37.5
2000-2009	299	20	7	326	32.6
2010-2014	86	10	0	96	19.2
	<i>Source: NH Office of Energy and Planning (NHOEP)</i>				

4. Public School Enrollment 2005 to 2015 and Projections to 2025

Public school enrollment trends for the period 2005 to 2015 are illustrated in Figures 3 (K-8) along with the most recent enrollment projections for the period 2016 to 2025 which were specifically developed by SNHPC for this impact fee report. As shown in Figure 3, actual enrollment in grades K-8 between 2005 and 2016 have declined from high of 730 to low of 520 during this period.

Figure 3



Public school enrollment projections developed by SNHPC for this impact fee report indicate that by the year 2025, K-8 enrollment may increase to 590 students or less using the 3-year weighted average grade progression ratio assumptions.

Using a 5-year progression ratio, it is projected that enrollment may follow the same general trajectory, but with less total students. Likely enrollment under this scenario would be approximately 530 students by 2025 (see Figure 3).

The capacity of the K-8 Chester Academy today is well above current enrollment, indicating that if enrollment declines, there will be even greater available capacity should new development contribute to a net increase in total enrollment.

Since there are no current plans for the construction of a high school and the Town sends its high school students to Pinkerton Academy in Derry, NH, high school facilities are not part of the impact fee calculation.

C. Capital Cost of School Facilities

1. Capital Value of School Facilities per Square Foot

The section of the impact fee estimates the capital value of school facility development in Chester, including core and classroom facilities, and necessary capital equipment.

A comprehensive cost per square foot for elementary and middle school facilities in Chester can be developed based on the original construction of Chester Academy in 1999 and the construction of the ten-classroom addition in 2003. It is estimated that the 82,568 square foot building had a development cost of \$8,076,321 (or approximately \$97.81 per square foot). This facility cost per square foot has been adjusted to reflect an equivalent cost per square foot today utilizing New Hampshire Department of Education maximum allowable costs per square foot as provided below.

The New Hampshire Department of Education publishes maximum allowable costs per square foot (used in the administration of State Building Aid) for facility development costs (building and internal systems only, not including site work or furnishings). For Rockingham County, the State allowances for the construction period April 1, 2015 to March 31, 2016 are \$204 per square foot for elementary schools and \$212 for middle schools. Weighted for the capacity of the Elementary and Middle School in Chester, the indicated proportionate cost to construct the space in the Chester Academy facility today would average **\$208** per square foot. This is the capital value, or building development cost, applied in this school impact fee. The NH Department of Education derives the maximum cost estimates by county and county seat through data provided by the R.S. Means Company.

2. Local District Capital Cost Impact per Dwelling Unit

The school capital cost impact of new housing development in Chester is calculated using the factors derived in the following basis of assessment:

Average pupils/housing unit (Grade K-8 only)
X [Square feet of school facility space required pupil]
X [Gross capital cost per square foot of facility space]
= Total school capital cost per dwelling unit
- [30 % State Building Aid elementary/middle school]
= Net local capital cost per housing unit

The final step in the impact fee methodology is to calculate reasonable allowances for credits against the local school facility cost per unit that reflect the value of property tax payments made by that unit for development for pre-existing capacity needs.

3. Credits for Property Tax Payments for Pre-Existing Needs

While not specifically required under RSA 674:21, V., one of the generally accepted principles of impact fee assessment is a calculation of appropriate credit allowances that recognize the cost of existing capital facility needs that a fee payer will support through property taxes. The credits recognize the contribution of property tax revenues (past or future) paid by a given site or development to fund pre-

existing school capacity needs (or deficiencies in capacity) that already existed at the time the impact fee was initiated.

In the past, vacant land contributed property taxes toward the funding of existing school facilities in Chester, without generating any enrollment. In the future, new housing developed on that land will pay property taxes, which will include payments toward outstanding debt service that funded existing school facilities and improvements. Portions of that debt are attributable to base year capacity needs or to prior deficiencies in space.

The Chester School District original school building bond was executed in 1998 and in 2003, the District secured a second bond for the construction of a 10 classroom addition to the school building. In 2011 the District consolidated the two bonds and refinanced its debt service. Debt service on the consolidated bond will not be fully amortized until 2018 when the last bond payment is made. As a result, debt service for past and future property tax payments for costs attributable to these pre-existing capacity needs have been considered as part of the credit allowances within the impact fee formula. This credit helps to assure that the fee payer is not assessed both for its demand on school capacity and for funding pre-existing space needs or deficiencies in space.

The payer of an impact fee will be assessed an amount equal to the proportionate capital impact of new residential development on school construction costs for adequate capacity. One of the general principles of impact fee assessment is to allow for the assignment of reasonable "credits" to the fee payer to recognize the contribution of other revenues (past or future) that also pay for the creation of school capacity.

In the future, new housing developed on that land will pay property taxes to support the costs of the remaining annual debt service for Chester's permanent school facilities. Both past and future bonded debt payments for the cost of providing new capacity can be reasonably accounted for in the form of credits to assure that new development is not charged twice for the same capacity development costs.

a. Past Payment Credit (Vacant Land) – Prior to 2016

For all housing units, the "past payment" credit assigned is the present worth of a portion of past debt service payments made by the School District, less State aid on principal, expressed as a tax rate and applied to the assigned values for vacant land (pre-development, raw land value). An assumption has been made that the value of raw land in Chester is currently approximately 30% of the average end selling price (market value) of a newly constructed single-family unit (based on estimates provided by the Chester Tax Assessor). The same ratio has been applied to other forms of housing construction to estimate raw land value as a percent of total taxable value.

The assessed value of housing units in Chester are based on average valuations per unit, by housing type, derived from the Town's 2015 assessment database. For apartment in mixed use buildings, no average assessment value is currently available and thus no credit is applied for the raw land associated with this housing type.

Past payment credits are assigned for portions of the debt service paid prior to 2016 and prior years for the original construction of the Chester Academy facility and the 10 classroom addition.

b. Future Payment Credit (Completed Homes) – 2016 or Later

The net present value of future payments for portions of scheduled debt service are also credited, but assigned to the value of completed homes (taxes to be paid post-construction). The credit allowance represents the value of anticipated tax payments to be made by the fee payer for rectifying pre-existing debt service for Chester Academy capital improvement projects.

c. Assumptions for the Credit Allowances

The first credit allowance is for past debt service for the construction and addition to Chester Academy. This includes credit allowances or past payments by vacant land toward the cost of the original construction and the classroom addition to the school. Credit allowance amounts are limited to the proportion of current school capacity that is already utilized by current enrollment (as of 2015, 69% of the elementary and middle school capacity, see Table 1). The present worth of past expenditures has been estimated using an interest rate of 5% present value computations.

The second credit allowance is based on a portion of the 2003 bond issue for the construction of the 10 classroom addition. Much of the cost of the classroom addition was based on the need to consolidate, update, and expand facilities while also providing space for growth. The credit allowances for the school are based only on the portion of debt service costs attributable to rectifying the pre-existing deficiency in space available to school pupils prior the construction of the classroom addition.

Construction of these new classrooms enabled a significant increased capacity in overall facilities, and an upgrade in the amount of space provided per pupil capacity (see New Hampshire School Administrators Association Assessment of Educational Facility Needs Pre-K-8, February 2002 prepared for the Chester School District). Based on a review of the change in floor area per pupil (an increase in the applicable facility standard used to define the impact fee), SNHPC estimates roughly 29% of the total project costs for the 10 classroom addition can be attributable to pre-existing deficiencies in the capacity of the existing building (the 10 classroom addition divided by 34 the total number of classrooms at Chester Academy today).

The detailed assumptions for the calculation of the credit allowances are shown in Tables 10 and 11.

Table 10

CREDIT FOR PAST PAYMENTS FOR ORIGINAL SCHOOL BUILDING AND CLASSROOM ADDITION

	1998	2003
	Construction	10 Classroom Addition
Term in Years:	20	10
Interest Rate on Bonds:	4.1-5.2%	3.4-3.9%
State Aid to District:	30.0%	30.0% of Principal
Discount Rate for Credits:	5.0%	5.0%
Percent of Capacity Utilized 2015	69%	

Calendar Year	Principal Payment	Interest Payment	Total Payment	Less State Building Aid @ 30%	Net Cost to District
1999	\$300,000	\$339,084	\$639,084	(\$90,000)	\$549,084
2000	\$300,000	\$265,518	\$565,518	(\$90,000)	\$475,518
2001	\$300,000	\$249,768	\$549,768	(\$90,000)	\$459,768
2002	\$300,000	\$234,018	\$534,018	(\$90,000)	\$444,018
2003	\$300,000	\$218,268	\$518,268	(\$90,000)	\$428,268
2004	\$300,000	\$124,596	\$424,596	(\$90,000)	\$334,596
2005	\$300,000	\$193,368	\$493,368	(\$90,000)	\$403,368
2006	\$300,000	\$180,768	\$480,768	(\$90,000)	\$390,768
2007	\$300,000	\$168,018	\$468,018	(\$90,000)	\$378,018
2008	\$300,000	\$155,118	\$455,118	(\$90,000)	\$365,118
2009	\$300,000	\$142,068	\$442,068	(\$90,000)	\$352,068
2010	\$300,000	\$128,718	\$428,718	(\$90,000)	\$338,718
2011	\$300,000	\$115,068	\$425,068	(\$90,000)	\$335,068
Total					\$5,254,378
2003	\$202,521	\$36,247	\$275,017	(\$82,505)	\$192,512
2004	\$205,000	\$66,537	\$271,537	(\$81,461)	\$190,076
2005	\$205,000	\$62,125	\$267,125	(\$80,137)	\$186,988
2006	\$205,000	\$55,155	\$260,155	(\$78,046)	\$182,109
2007	\$205,000	\$48,185	\$253,185	(\$75,955)	\$177,230
2008	\$205,000	\$41,112	\$246,112	(\$73,833)	\$172,279
2009	\$205,000	\$33,937	\$238,937	(\$71,681)	\$167,256
2010	\$205,000	\$26,762	\$231,762	(\$69,528)	\$162,234
2011	\$205,000	\$19,382	\$224,382	(\$67,314)	\$157,068
2012	\$205,000	\$11,695	\$216,695	(\$65,008)	\$151,687
2013	\$200,000	\$3,900	\$203,900	(\$61,170)	\$142,730
Total					\$1,692,283

Present Worth of Past Payments @ 5% \$3,508,535.85

Chester Net Local Valuation 2015 \$543,495,963

Percent of Capacity Utilized 2015 69%

Credit per 1000 Valuation of Raw Land \$4.45

Type of Housing Unit	Average Assessed Valuation	Raw Land Valuation Per Unit @ 30%	Credit Allowance Per Unit
Single Family Detached	\$290,100	\$87,030	\$387
Duplex (2 Attached Units)	\$328,900	\$98,670	\$439
Multifamily (3+ Units)	\$282,100	\$84,630	\$377
Condo / Townhouse Unit	\$156,400	\$46,920	\$209
Mobile Home	\$118,100	\$35,430	\$158
Apartment Unit in Mixed Use Building	\$100,000*	\$30,000	\$133

Note* - This is an assumed value for purpose of this calculation.

Table 11

CREDIT FOR PAYMENTS ON CONSOLIDATED SCHOOL BUILDING BOND

Total Bonded Debt: \$2,076,000
 Term In Years: 7
 Interest Rate On Bonds: 2.0% to 3.0%
 State Aid To District: 30.0%
 Discount Rate for Credits: 5.0%

Calendar Year	Principal Payment	Interest Payment	Total Payment	Less State Building Aid @ 30%	Net Cost to District	Portion Needed for Base Yr Deficiency @ 29%
PAST PAYMENTS						
2012/2013	\$316,000	\$50,647	\$366,647	(\$94,800)	\$271,847	\$78,836
2013/2014	\$315,000	\$40,400	\$355,400	(\$94,500)	\$260,900	\$75,661
2014/2015	\$310,000	\$34,150	\$344,150	(\$93,000)	\$251,150	\$72,833
2015/2016	\$300,000	\$28,050	\$328,050	(\$90,000)	\$238,050	\$69,034
Total						\$296,364
FUTURE PAYMENTS						
2016/2017	\$290,000	\$20,700	\$310,700	(\$87,000)	\$223,700	\$64,873
2017/2018	\$285,000	\$12,075	\$297,075	(\$85,500)	\$211,575	\$61,357
2018	\$260,000	\$3,900	\$263,900	(\$78,000)	\$185,900	\$53,911
Total						\$180,14

Present Worth of Past Payments @ 5% \$243,819.40

Chester Net Local Valuation 2015 \$543,495,963

Credit per 1000 Valuation of Raw Land **\$0.45**

Net Present Value of Future Payments for Deficiencies \$172,207

Chester Net Local Valuation 2015 \$543,495,963

Credit per 1000 Valuation Completed Home **\$0.31**

Housing Type	Assessed Value Per Completed	Raw Land Valuation Per Unit	Past Payment	Future Payment Credit
Single Family Detached	\$290,100	\$87,030	\$39	\$90
Duplex (2 Attached Units)	\$328,900	\$98,670	\$44	\$102
Multi-Family (3+ Units)	\$282,100	\$84,630	\$38	\$87
Condo / Townhouse Unit	\$156,400	\$46,920	\$21	\$48
Mobile Home	\$118,100	\$35,430	\$16	\$37
Apartment Unit in Mixed Use	\$100,000*	\$30,000	\$13	\$31

Note* - This is an assumed value for the purpose of this calculation.

D. Impact Fee Assessment Schedule – 2016

1. Impact Fee Schedule

The maximum sustainable impact fee schedule (Table 12) is calculated utilizing the basis of average enrollment per unit, school floor area per pupil, and associated capacity costs, less state building aid, less credit allowances.

Table 12

Fee Schedule Per Type of Housing Unit	
Type of Housing Unit	Impact Fee Assessment Per Housing Unit
Single Family Detached	\$1,142
Duplex (2 Attached Units)	\$1,098
Multi-Family (3+ Units)	\$1,369
Condo / Townhouse Unit	\$693
Mobile Home	\$1,536
Apartment Unit in Mixed Use Building	\$1,643

Table 12 identifies the impact fee schedule per type of housing unit in Chester. Attached, two-family and multifamily housing would be assessed at the same rate per dwelling unit. These assessments are based on actual average enrollment per unit in Chester based on the six residential types of housing units existing in Chester.

Table 13 summarizes the components of the impact fee computation and the resulting assessment schedule.

Table 13

SCHOOL IMPACT FEE COMPUTATION BY HOUSING UNIT TYPE -ELEMENTARY AND MIDDLE SCHOOL FACILITIES TOWN OF CHESTER - 2016									
Type of Construction:	Expected Enrollment Impact Of Average Dwelling Units			School Construction: Total Capital Cost Per Housing Unit					
	Public School Enrollment Per Household			Facility Standard (District)			School Cost Per Unit @ Indicated \$/Sq. Ft.		
	Elementary & Middle Schools (Grades K-8)	High School	Total Public School	Floor Area Required (Gross Sq. Feet/Pupil)			\$208	\$0	Avg. Cost Per Unit
				Elementary and Middle	High School	Overall Average	Elementary and Middle	High School	
Single Family Detached	0.1139	nc	0.1139	100	0	nc	\$2,369	\$0	\$2,369
Duplex (2 Attached Units)	0.1156	nc	0.1156	100	0	nc	\$2,404	\$0	\$2,404
Multi-Family (3 + Units)	0.0942	nc	0.0942	100	0	nc	\$1,959	\$0	\$1,959
Condo / Townhouse Unit	0.0667	nc	0.0667	100	0	nc	\$1,387	\$0	\$1,387
Mobile Home	0.1200	nc	0.1200	100	0	nc	\$2,496	\$0	\$2,496
Apartment Unit/Mixed Use Building	0.2500	nc	0.2500	100	0	nc	\$5,200	\$0	\$5,200

Type of Construction	Local Capital Cost Per Unit for School Facilities			Credits - Past Payments			Credit - Future Payments		
	Local Net Capital Cost/Dwelling (Total Capital Cost Less State Building Aid*)			Credit Allowance for Expenditure For Pre-Existing Capacity Needs			Credit Allowance For Future Debt Service or Pre-Existing Capacity Need		
	Elementary & Middle School @30%	High School 0.0%	Total Public Schools	Elementary and Middle	High School	Total Public Schools	Elementary and Middle	High School	Total Public Schools
Single Family Detached	\$1,658	\$0	\$1,658	(\$426)	\$0	(\$426)	(\$90)	\$0	(\$90)
Duplex (2 Attached Units)	\$1,683	\$0	\$1,683	(\$483)	\$0	(\$483)	(\$102)	\$0	(\$102)
Multi-Family (3+ Units)	\$1,871	\$0	\$1,871	(\$415)	\$0	(\$415)	(\$87)	\$0	(\$87)
Condo / Townhouse Unit	\$ 971	\$0	\$ 971	(\$230)	\$0	(\$230)	(\$48)	\$0	(\$48)
Mobile Home	\$1,747	\$0	\$1,747	(\$174)	\$0	(\$174)	(\$37)	\$0	(\$37)
Apartment Unit/Mixed Use Building	\$3,640	\$0	\$3,640	(\$146)	\$0	(\$146)	(\$31)	\$0	(\$31)

Net Impact Fee Per Dwelling Unit Assessment Schedule			
Type of Construction: Units in Structure	Capital Cost Impact	Less Credits	Impact Fee Assessment
Single Family Detached	\$1,658	(\$516)	\$1,142
Duplex (2 Attached Units)	\$1,683	(\$585)	\$1,098
Multifamily (3+ Units)	\$1,871	(\$502)	\$1,369
Condo / Townhouse Unit	\$ 971	(\$278)	\$693
Mobile Home	\$1,747	(\$211)	\$1,536
Apartment Unit/Mixed Use Building	\$3,640	(\$177)	\$3,463

E. Applying and Updating the Fee Schedules

1. Assessment of the Fee Schedule and Notice to the Applicant

The school impact fee is determined and assessed by the Planning Board at the time of plan approval. This process occurs during the public hearing process for a subdivision or site plan application. In accordance with Article 14.5 of the Chester Zoning Ordinance, if an applicant disagrees with the Planning Board's determination of a fair share contribution, the applicant shall be permitted the opportunity to present evidence as to why the Board has not properly determined the fair share contribution. The Board may consider such evidence and may modify the school impact fee for the pending application.

2. Waivers from Fair Share Contribution Requirement

A subdivision or site plan applicant may request a waiver from the fair share contribution requirement, by submitting an application for waiver in accordance with the requirements set forth in Article 14.9 of the Chester Zoning Ordinance.

3. Waivers for Housing for the Elderly

The Chester Fair Share Contribution - Impact Fee Ordinance does not contain conditions for the waiver of school impact fees for housing units that are lawfully restricted to occupancy by persons 55 and older or age 62 and older. The age limitations imposed by these restrictions generally limit the potential for school enrollment.

Consequently, there is no rational relationship between housing units that are limited to senior occupancy and an impact on school enrollment. Therefore, it is recommended the Planning Board consider amending the Article 14 Fair Share Contribution Ordinance to add specific provisions and conditions for the waiver of school impact fees for such age restrictive housing units. Chester's impact fee waiver provisions in general are contained in Article 14, Fair Share Contribution – Impact Fee Ordinance, Section 14.9.

4. Computing Fees for Change in Use, Additions, Conversions

Normally, impact fees will not be assessed to a new manufactured housing unit that replaces an existing one within a mobile home park, or to other new housing units that are built to replace comparable units lost by fire or natural disaster.

In cases where a conversion or addition to a structure is made that will result in a net change in the number of dwelling units within the structure, the impact fee may be computed by calculating the impact fee for the new use and number of units, and then subtracting the fee that would have applied to the prior configuration. The net positive amount is the impact fee that should be assessed. If the net amount is zero or negative, no impact fee should be charged.

5. Accessory or In-Law Apartments

The Town's Zoning Ordinance contains provisions for the conversion of existing dwellings and the creation of small additional rental units such as accessory dwelling units within an existing large single-family dwelling (see Article 9). Typically an accessory dwelling unit can be created within an owner-

occupied single family dwelling that is on a conforming lot and occupies at least 600 square feet of the floor area of the single family dwelling. In most circumstances, a typical one bedroom accessory dwelling unit will generate a negligible impact on school enrollment.

For accessory units that are developed in compliance with the size and limitations of the Chester zoning ordinance, the assessment of a per-unit school impact fee would probably be disproportionate. Therefore, it is recommended that the school impact fee assessment not be applied to units created within the limits of the definition of conversion of existing dwellings units unless the Town finds that the impact of such units is actually generating enrollment ratios comparable to those of apartments or attached dwellings.

6. Updating the School Impact Fee Schedule in the Future

The impact fee baseline methodology and the options set forth in this report have been designed to allow for future updates or modification of the underlying assumptions. Periodically, the variables in the impact fee model can be updated based on new information and documentation to produce revised impact fee schedules. These variables include changes in:

- Facility standards (average sq. ft. per pupil capacity of local schools);
- Public school enrollment data per dwelling unit or per bedroom;
- Number of occupied dwelling units by type;
- State building aid payments (assumed at 30% of principal due on bonded debt for this schedule);
- School development costs per square foot;
- Assessed value of property in the Town of Chester;
- Estimated assessed value per dwelling unit by type of construction;
- Changes in future debt service payments for school facilities;
- Discount/interest rates for computing present value of past and future payments.

Updates to the fee schedule using the methodology described in this report should be made after consideration of all of the variables involved, as some of these elements are interdependent.

Any change in the impact fee methodology or the impact fee schedule as applied to new development should be adopted in accordance with the procedures established in the Town's Article 14 Fair Share Contribution or impact fee ordinance.

This process will require at least one public hearing by the Planning Board on the proposed change(s) to the school impact fee methodology or schedule.