

How School Districts Can Create Attainable Housing: A Toolkit

A Supplemental Report to 2021's *How School Districts* Can Create Attainable Housing Opportunities



January 2024 Seven school districts explored the feasibility of creating attainable housing following our 2021 report. This follow up study summarizes these cases as a guide for other school districts that might be interested in creating housing solutions for teachers and staff.



Introduction

In 2021, Vitalyst Health Foundation published *How School Districts Can Create Attainable Housing Opportunities*, which presented ways to create attainable housing solutions for school teachers and staff. The report highlighted different legal and financial pathways that school districts could explore to create housing solutions in their communities.

Some of these pathways include:

- Using school-owned land for housing. Considering
 how land costs are often a barrier to building attainable
 housing, one strategy is to repurpose public property
 for housing.² Schools have underutilized land and while
 housing cannot be offered exclusively to employees,
 schools can offer staff priority access.
- **Teacherages.** Housing units for teachers and other school employees using school-owned property and land.
- **Shared use agreements.** Shared use or community use agreements allow public access to existing facilities by defining terms and conditions for sharing the costs and risks associated with expanding a property's use.³

• **Financing options.** Financing options to build attainable housing include the 9% Low-Income Housing Tax Credits (LIHTC), the 4% Tax Credit Program, local government funding, and general obligation funds.

As a result of the *How School Districts Can Create Attainable Housing* report, seven school districts expressed interest in partnering with developers to create a proof of concept exploring the feasibility of creating attainable housing on their land. This report highlights the outcomes of those partnerships, which are also summarized in Table 1. Each of these cases can be used as a guide for other school districts that might be interested in creating housing solutions for teachers and staff.

TABLE 1 Participating School Districts and Partnerships

ARIZONA SCHOOL DISTRICTS	INTENDED RESIDENT	HOUSING DEVELOPER	STATUS
Alhambra Elementary District	Staff and qualifying community members	Foundation for Senior Living (FSL)	Concept completed. The school board voted to approve the sale of the land for development. The sale of the land passed the election in November 2023.
Mesa Unified District	School staff	Native American Connections (NAC)	Concept completed. Exploring options.
Blue Ridge School District	School staff	Vivablox	Concept completed. Exploring funding options.
Isaac Elementary School District	Staff and qualifying community members	ИМОМ	Concept completed. Housing project funded and in early implementation.
Show Low Unified School District	School staff	Catholic Charities	Concept completed.
Washington Elementary School District	School staff	Trellis	Exploring partnership and land options.
Tempe Elementary School District	School staff	Brandy Hotchkiss/HB Builders	Exploring partnership and land options.

Building Housing on School Property to Retain Talent and Increase the Housing Supply

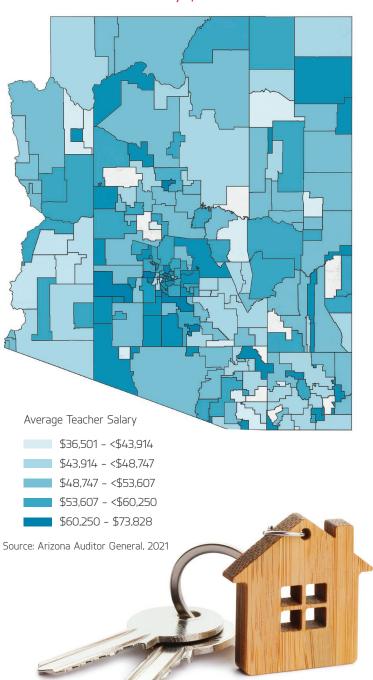
Housing affordability has become problematic for those living in Arizona. A renter would need to make almost \$30 an hour to afford a two-bedroom apartment, which translates to an annual salary of \$62,000.⁴ In Flagstaff, a minimum wage worker would have to work almost 90 hours per week to afford a one-bedroom apartment, which averages \$1,497.⁵ Homeownership has also been unattainable for many. Only 24.9% of the homes sold in the Phoenix area in the third quarter of 2023 were attainable for households earning the area's median income.⁶

Skyrocketing housing costs are affecting school districts struggling to hire and retain teachers and school personnel. A recent study indicates that only 16% of current educators agree that their salary drives them to stay in the profession.⁷

Despite salary increases in the past couple of years, as of 2022 the average salary for public school teachers in Arizona remains at \$58,366.9 This salary would not be enough for teachers to afford the average two-bedroom apartment in Arizona.

School districts around the country have been searching for ways to create attainable housing opportunities on their campuses so teachers and support staff can live close to the schools where they work. School districts can use their resources to support educators, school staff, and their communities by using school-owned property to develop attainable housing. One proposed solution to address this housing crisis is the construction of "teacherages," housing units on school-owned property provided for teachers and school employees. School districts can establish teacherage funds for various purposes, including maintenance, debt service, and purchasing houses (including mobile or modular housing).

FIGURE 1 Teacher Salary per School District



Assessing the Feasibility of Building Housing on School Properties: The Experience of Seven Arizona School Districts

THE FOLLOWING PAGES
PROVIDE AN OVERVIEW OF
THE WORK CONDUCTED BY
SEVEN SCHOOL DISTRICTS
AND DEVELOPERS. IT CAN
BE USED AS A GUIDE FOR
OTHERS LOOKING TO TACKLE
ATTAINABLE HOUSING
CHALLENGES IN THEIR
COMMUNITIES.

After the publication of the *How School Districts Can Create Attainable Housing* report, several school districts showed interest in exploring what it would take to build attainable housing on their land. As a result, Vitalyst Health Foundation awarded \$4,000 to both the seven school districts and the attainable housing developers to conduct a feasibility study on a possible project. The funding was used by school districts and developers to:

- Make available a team from the district to meet with the developer for at least four meetings.
- Identify property currently owned by the district or other partners to be considered for housing.
- · Assess what type of housing and the number of units needed for staff.
- Identify other needs of the districts that could be incorporated into the project, such as a health care center.
- · Identify funding streams to fund the project.
- Develop architectural project designs.
- Be available to meet with other pair-ups to share plans.

What is the Area Median Income (AMI)?

The Area Median Income is a measure calculated yearly by the Department of Housing and Urban Development to set eligibility requirements for different housing programs, including the Low-Income Housing Tax Credits program.

Area Median Income Limits for the Phoenix-Mesa-Scottsdale Area 2023

		HOUSEHOLD SIZE						
	1	2	3	4	5			
30%	\$19,650	\$22,450	\$25,250	\$30,000	\$35,140			
50%	\$32,750	\$37,400	\$42,100	\$46,750	\$50,500			
80%	\$52,400	\$59,850	\$67,350	\$74,800	\$80,800			



Alhambra Elementary District and Foundation for Senior Living

Background: Between May and December 2022, the Alhambra School District and the Foundation for Senior Living partnered to explore options to build attainable housing on district-owned properties. Some of their key activities included exploring potential financing strategies, receiving legal advice, and presenting findings to the Alhambra Governing Board.

Site and Housing Type: The Alhambra Affordable Housing Committee identified an underutilized parcel of district-owned property along Grand Avenue between 37th and 39th Avenues in Phoenix as a potential location for an attainable housing project. The proposed attainable housing units would be categorized based on Area Median Income (AMI) and household size, with varying rent rates for one, two, and three-bedroom units. The housing would be for school staff and qualifying community members.

Estimated Costs: Some of the calculated project costs include a noise study, fees and permits, professional fees, architectural engineering, soil reports, surveys,



Identified site for Alhambra Elementary School District housing project

environmental assessments, legal fees, signage, market studies, accounting fees, and tax credit fees. The estimate for these items ranges from \$729,000 to \$749,450. Additionally, the cost of the land itself is estimated to be between \$2,000,000 and \$4,000,000.

Funding Sources: Current state statute prevents the use of district funds for the project. For this reason, the Committee recommended the school board sell the property for development with the stipulation that it must be used for an attainable housing project. The school board recommended to put the sale of the property on the ballot, which voters passed in November 2023. Now the project will be funded through a collaborative effort between the developer, the district, and other community partners.

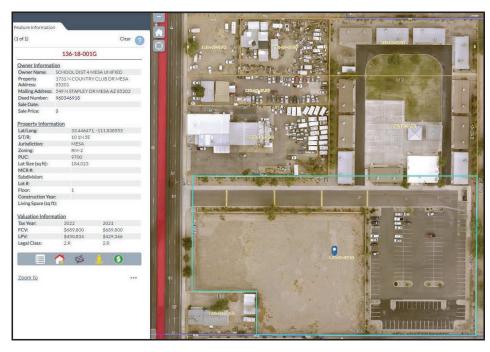
Next Steps: Some of the next steps include the issuance of an RFQ/RFP for a developer, developer selection, escrow opening, grant applications, Low-Income Housing Tax Credit application, site sale closure, and construction commencement. The target is to finish construction 18 months after the work begins.

Mesa Unified District and Native American Connections (NAC)

Background: Mesa Unified District and Native American Connections (NAC) partnered to conduct a proof-of-concept study examining the feasibility of establishing an attainable housing community in Mesa.

Site and Housing Type: A specific site adjacent to Riverview High School in Mesa, comprising more than four acres of relatively flat terrain and immediate access to crucial public infrastructure, was selected for the attainable housing project. The site also had access to walkable amenities, transit stops, and bicycle infrastructure. The existing zoning was found to be inadequate for the proposed development, necessitating rezoning or entitlement work. A change in zoning was suggested to allow for greater density and height.

NAC surveyed Mesa Unified District faculty and staff to determine the income targeting model and unit mix. This allowed NAC to recommend targeting monthly rents to serve families at 50% and 60% of the Area Median Income,



Identified site for Mesa Public Schools housing project

with a focus on two and three-bedroom apartments. Some units would be allocated for households at 30% AMI. The housing would be designed to accommodate low-income families and individuals associated with Mesa Public Schools. This includes faculty, staff, as well as eligible students and their families.

Funding Sources: The financing plan for the attainable housing project included various funding sources, such as LIHTCs, HOME Investment Partnerships Program (HOME), Affordable Housing Program funds (AHP), and Arizona Department of Housing's Housing Trust Funds (HTF). It also explored the potential use of rental assistance programs like Section 8 vouchers to ensure attainable housing options. In their discussions, they envisioned a land lease from Mesa Unified District, featuring a nominal annual rate, and the involvement of financing partners willing to assume financing risks, including typical guarantees seen in LIHTC-financed developments.

Next Steps: Mesa Unified District is currently exploring options for leasing the land so the proposed plan can move forward.

Blue Ridge Unified School District, Vivablox, and Sitgreaves Community Development Corporation

Background: In rural areas like the White Mountains in Navajo County, educators report traveling 30-50 miles daily to teach, so the impact of teacher shortages is particularly pronounced. Through the implementation of housing initiatives, rural school administrations in Navajo County can significantly enhance their ability to attract and retain educators and support staff.

In 2022, the Blue Ridge Unified School District (BRUSD) and Sitgreaves Community Development Corporation, along with city authorities, started a collaboration to address housing challenges in the district. Their objective was to create a proof-of-concept for teacher housing situated on school-owned land.

Site and Housing Type: BRUSD identified nearly an acre of district-owned land to build eight units for attainable teacher housing and secured Vivablox as the developer to provide factory-built homes. Prefabricated housing solutions are fixed-priced, self-contained units ready for installation. These can be a cost-efficient solution to the high construction prices in rural areas, where materials travel longer distances and the labor pool is small and subject to seasonal variations.

The school district is also envisioning the construction of a child development center in the same location. This endeavor promises not only effective solutions for the district's workforce but also a positive impact on the broader community it serves. Allison



Preliminary unit design for Blue Ridge Unified School District housing project

Hephner, Founder of Sitgreaves Community Development Corporation, played an instrumental role in convening the community around this initiative.

Cost: The total project cost is \$1,095,000, averaging \$136,950 per unit.

Next Steps: The district-owned land has been reviewed, and a budget has been formulated to acquire and develop the prefabricated housing. The goal is to complete the project in time to provide housing for the 2024-2025 school year.

Show Low Unified School District and Catholic Charities (Housing for Hope)

Background: In October 2022, Catholic Charities/Housing for Hope (H4H) partnered with the Show Low School District to address housing needs in their district. However, different challenges disrupted the continuation of the project:

- Difficulties maximizing Low-Income Housing Tax Credit program (LIHTC) scoring, making it difficult to secure funding for the purchase of the land.
- Delays related to permitting and obtaining a Conditional Use Permit.
- High construction costs.

Due to these challenges, the project was suspended. H4H is hoping to try again for the LIHTC round in 2024.

Site and Housing Type: The identified land was a five-acre privately-owned property along Highway 260, with paved road access and an appraised value of \$157K/acre. The parties signed a purchase agreement, contingent on receiving funding, and they began efforts to develop a possible project plan. This would have been a 64-unit development with options for one, two, and three-bedroom units.

Cost: The total cost of the project was estimated at \$23 million. Based on H4H experience in rural areas, the cost to develop is significantly more due to the lack of local subcontractors and the added costs of transporting building supplies. Plus, due to the harsh winters in Show Low, projects need to anticipate possible delays.

Funding: H4H discussed its experience and shared that the best possible funding source to develop a project was the LIHTC. Additional financing sources could have included the Raza Fund for \$1 million in pre-development help and PNC Bank would have covered the gap between award and closing.

Although H4H had already secured all requirements for the 2023 LIHTC application, including \$100,000 from a funder, the developer decided not to proceed with the LIHTC application because they could not maximize their LIHTC score. While H4H felt confident that the project site would qualify as an investment in a targeted growth area, the city did not think the proposed site was in a community revitalization area.

Next Steps: Ultimately, given time constraints and the inability to compete well in the 2023 LIHTC round, the project was abandoned. H4H is willing to try and resurrect the project for the 2024 LIHTC round, but significant assistance is needed to overcome the barriers to complete this project.



Isaac Elementary School District, UMOM, and Phoenix IDA

Background: The Phoenix IDA (IDA) established an innovative process, called the School District Surplus Land Initiative, that allowed for the purchase of land from the ISD via a partnership with the City of Phoenix. The Isaac Elementary School District (ISD) sold the land to the City of Phoenix which immediately sold it to the Phoenix IDA. The IDA will form a single-asset entity for purchase and UMOM Housing will be the long-term (75-year ground lease) leaseholder for the land from the IDA.

Site and Housing Type: The 3.45 acres of land is in Phoenix, on an old preschool site formerly owned by the Isaac School (ISD). The community, which has been named La Esperanza Terrace, will be 96 one-, two- and three-bedroom apartment homes in a building with an efficient design serving families at or below 60% of the area median income. The housing will be available to qualifying residents and not limited to school staff.

The site is located within a 2-mile drive of grocery stores, pharmacies, urgent care centers, parks, and employment centers. UMOM is a longstanding provider of supportive services and will coordinate with local resources to provide different programs such as academic enhancement, character and leadership development, family support, educational resources, and job-seeking skills.

Cost: The total cost of the project is \$35,892,064.

Financing: The project will be financed through the Phoenix IDA issued bonds, 4% LIHTC and gap financing through the Arizona Department of Housing (State Housing Funds), Maricopa County (ARPA funds), and City of Phoenix (HOME funds).

Next Steps: The construction started in September 2023 and is expected to be completed in April 2025. Pre-leasing will start in March 2025 and will be focused on increasing enrollment in the district by providing attainable housing directly across the street from one of the district's elementary schools.



Unit design for Issac Elementary School District housing project¹⁰

Washington Elementary School District and Trellis

This partnership is still in the initial phases and a proof-of-concept has not been developed yet. The Washington Elementary School District and housing developer Trellis initially partnered to conduct a proof-of-concept creating housing on district property. Meetings have continued to explore partnership options with neighboring school districts, developers, and faith-based organizations. The Metro Center Redevelopment is planning on creating 2,800 housing units and the Washington School District hopes that part of these units will be reserved for teachers and support staff. The district will continue to work with developers and school staff to better understand their housing needs.

Tempe Elementary School District, Brandy Hotchkiss, and HB Builders

This partnership is still in the initial phases and a proof-of-concept has yet to be developed. Initial meetings with the Tempe School District and Brandy Hotchkiss covered potential housing models and different financing mechanisms such as LIHTC, HOME Funds, Affordable Housing Program (AHP), Community Development Block Grant Program, and Arizona Home Matters. However, the district still felt creating a proof-of-concept was premature at this time and decided to put a temporary hold on the partnership.

Other Arizona Initiatives Addressing Teacher Housing

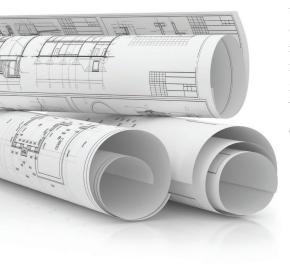
Across the state, there are many other initiatives related to housing on school property. Here are some of them.

ESSER LEA Capacity Building Support Grants

The Yavapai County Education Service Agency, with the Coconino County Education Service Agency as a fiscal agent, led a grant process funded by the State to develop teacherages in both Yavapai and Coconino Counties. School districts could request through an RFP process up to \$500,000 which requires a dollar-for-dollar match. The projects eligible for funding included the building of tiny homes and 3D-printed houses, mobile homes, apartments, redeveloping hotels and motels, as well as renovating and redeveloping unused school buildings.

The following projects were funded:

- Chino Valley Unified \$500,000. Ten small wooden units on property adjacent to Del Rio School.
 - The units were constructed in less than six months, and they include one-bedroom, full kitchen and a laundry room. These homes are available to teachers to rent at \$550.00 per month, well below the monthly rent in the area which can reach \$1,975 a month. Nine out of ten units have been leased.





Chino Valley Unified housing

- **Prescott Unified** \$500,000. They will build six small homes in a vacant area of Taylor Hicks School. Five for the school district and one for the City of Prescott (reserved for police officers or firefighters).
- Maine Consolidated \$500,000. Renovation of an older music building, for six units on the campus.
- Page Unified \$500,000. In partnership with Habitat for Humanity, a multi-family home was built.
- Fredonia Unified \$500,000. Building a teacherage facility on land adjacent to the school, owned by the district.
- **Ft. Thomas Unified \$389,500.** Add additional units into an existing teacherage area.
- **Grand Canyon Unified** \$80,000. Add additional mobile homes into an existing teacherage area, in conjunction with the U.S. National Park Service.
- Tuba City Unified \$500,000. Add additional units into an existing teacherage area, in conjunction with the U.S. Department of the Interior.

Historic Hill Street School, Globe

Historic Hill Street School located in the old mining town of Globe, was built 100 years ago and will be converted into attainable housing for people 55 and older. The school was used for 85 years and now is an adaptive reuse project by Gorman & Co., an attainable housing developer. The Mayor, Al Gameros, states that the project will create attainable housing and give life to a historic building. The \$21 million project was funded using federal and state tax credits, funding from the Arizona Department of Housing, and the American Rescue Act funding.

Habitat for Humanity of Northern Arizona, Flagstaff

Flagstaff, like many other communities, is having trouble retaining teachers and other essential workers. Eric Wolverton, the executive director for Habitat of Northern Arizona has designed a starter home model to address the issue of housing affordability. Flagstaff Unified School District is also working with Habitat to develop land near its administration building for 12 starter homes specifically for faculty and staff.

The 500-square-foot homes offer an open concept with a lofted bedroom, living area, kitchen, and full bathroom. The homes are all electric and equipped with solar panels and thermal insulation to keep energy costs low. Below are some of the requirements to buy these homes:

- \$1000 down payment.
- Monthly mortgage payment near \$950 a month, \$833 going to the principal savings.
- \$833 times 12 months equals \$10,000 equity savings each year, starting year one.
- Families must live in the home for a minimum of 3 years and a maximum of 10 years.
- When they want to sell, only Habitat can buy the home back. The homeowner receives their home invested equity back (\$10,000 for every year they live in the house).

The first two starter homes were constructed by local Community College home construction management students and installed on land donated by the City's Land Trust program.

Legislative and Funding Approaches

Legislative

School districts may establish teacherage funds and utilize them for: (1) Maintenance and operation of teacherages; (2) Debt service related to teacherages; (3) The purchase of houses, including mobile or modular housing to be used exclusively as teacherages for school districts located on tribal and federal lands; and (4) Reduction of the local tax levy if accumulation in such a fund warrants its use.

According to the Arizona constitution, rural and tribal school districts are the only ones allowed to build and finance housing for teachers and staff. According to Berry v. Foster, school districts are a legislative creation having only such powers as given to them by the Legislature, in either express or implied terms. A.R.S. 15-342 (6) clarifies, "The governing board may...Construct or provide in rural districts housing facilities for teachers and other school employees that the board determines are necessary for the operation of the school."

To ease the process of building housing on school property for school districts and their staff, some statutory changes are needed. One suggested change is to expand the existing statute for providing "teacherages" to all school districts, urban and rural, from the current authorization only for rural districts. The statute would have to be amended to either remove the word "rural" or add the "urban and "suburban." A second change to A.R.S. 15-342 (6, 9 and 10) would eliminate the current requirement to require a public vote for leases relating to school staff housing for leases longer than twenty years. This change will allow schools to partner with housing developers and funding opportunities for housing projects. Funding options including federal and state Low Income Housing Tax Credit often require a lease of at least 65 years and many private funding options prefer a longer lease term on any project to justify lending. These suggested changes would enable better land use options for all school districts, giving them clear pathways that are both legal and more practical than current options.

BUILDING ATTAINABLE
HOUSING ON SCHOOL PROPERTY
CAN BE A DIFFICULT PROCESS
TO NAVIGATE. HERE ARE SOME
LEGISLATIVE AND FUNDING
APPROACHES THAT SCHOOL
DISTRICTS AND DEVELOPERS
MAY CONSIDER DURING THEIR
PLANNING PROCESS.



Funding

There are different funding options to build attainable housing that can be layered to reduce costs, leverage capital, and fill gaps. These are the most common methods of financing projects in Arizona, which are also highlighted in the *How School Districts Can Create Attainable Housing Opportunities* report.

Area Median Income. These communities often have limited housing options, so new LIHTC apartments provide attainable housing for the workforce. However, many teachers fall above the 60% AMI and do not qualify for 9% tax credit housing.

The 4% Low-Income Housing Tax Credit Program. This is a critical but underutilized source of federal financing for attainable homes. A rental development automatically qualifies for the 4% LIHTC if it receives at least 50% of its financing through tax-exempt private-activity bonds and meets either of the following income criteria:

- 40% of the units are rented at an attainable rate to families making 60% or less of the area median income, or
- 20% of the units are rented at an attainable rate to families making 50% or less of the area median income.

While some additional subsidy is usually necessary to make a project work, the equity generated through 4% tax credits is a significant asset that contributes substantially to the cost of providing attainable rental homes. Policymakers interested in maximizing the availability of federal funding for attainable housing in their community may wish to consider strategies for expanding their use of this valuable tool when feasible under market conditions. A major advantage of the 4% tax credit is that 4% credits are not subject to the same caps and competitive processes that apply to the 9% credits. Because the federal government limits the supply of 9% tax credits each state can allocate each year, not all qualifying projects receive assistance during strong housing markets when demand for tax credits is often high.

Local Government Funding. Local governments provide financing for a range of housing programs utilizing funds from different sources including: Federal HOME and Community Development Block Grants (CDBG) funds; federally authorized tax-exempt private activity bonds; and locally issued Taxable General Obligation Bonds. Each funding source is subject to specific regulatory restrictions and requirements. City funding for attainable housing development is derived from various sources which have different funding cycles. Most federal funding is subject to the annual federal budget appropriations process and is allocated to local governments through one or more block grants from the U.S. Department of Housing and Urban Development (HUD). Local governments approve federal grant funding to specific projects. In addition, local funds may be available for



A MAJOR ADVANTAGE OF THE 4% TAX CREDIT IS THAT 4% CREDITS ARE NOT SUBJECT TO THE SAME CAPS AND COMPETITIVE PROCESSES THAT APPLY TO THE 9% CREDITS.

attainable housing development from the proceeds of General Obligation (GO) Bonds approved by the voters in bond elections and from other city sources allocated for that purpose by the local city council.

American Rescue Plan Act (ARPA). The Arizona Department of Housing was allocated an additional \$500 million from the American Rescue Plan Act. The Arizona Legislature also passed an Arizona State tax credit in 2021. The combination of these additional resources could be pivotal in providing additional units of attainable housing in Arizona.

General Obligation Funds. General Obligation bonds are a prime way for schools to build attainable housing. According to the Corporate Finance Institute, "a general obligation (GO) bond is a type of municipal bond in which the bond repayments (interest and principal) are guaranteed by the total revenue generated by the relevant government entity or agency...GO bonds are primarily used to subsidize the development of public projects." These kinds of bonds "are only issued in school districts or community college districts where voters have approved a bond ballot measure." The City of Phoenix on November 7, 2023,

passed a GO bond to support funding attainable housing which



Looking Forward

Building housing on school properties could be a solution to address teacher shortages and housing affordability across the state. The experience of the school districts and developers listed in this report provides valuable insights. School districts looking to attract and retain school staff can use this report to assess their land use in the creation of housing. Below are some suggestions that could provide initial guidance:

• Legislative Implications

- Due to land use restrictions of A.R.S. 15-342, passing legislation through the existing State Senate and House of Representatives requires clear communication, and support from school and board members, as well as members of the Arizona Education Association.
- Until the legislation can be passed, exploring alternative ways to build on school property will be critical. A good example is the Phoenix IDA working with Isaac School District, the City of Phoenix, and the nonprofit developer to build 96 units on a property owned by the district that had been closed.
- Local governments often have different land use and zoning controls. It's important to engage local and county government staff in all stages of the housing developments. They can provide not only technical support but also gap financing to build housing.
- Current state statue mandates that if school districts want to sell land that has a building on it, they must

award the bid to the charter school if they are the highest bidder.

• Funding

- Most of the funding available is for individuals who fall below 60% AMI, which for the most part does not include teachers. For this reason, it's important to support continued funding for other funding alternatives, such as the State and National LIHTC programs and the State Housing Trust Fund.
- Alternative funding sources include private mechanisms to support attainable housing and community impact funds for a range of household incomes.

• Building Strong Partnerships

- It's important to engage the school district leadership, board, teachers, and staff throughout the whole process.
- Early in the project, meetings with the Department of Education and the Department of Housing could be critical to move projects forward.
- School districts have packed calendars with breaks and testing schedules. Partners should be aware of this when planning project timelines.
- Co-locating housing, including multi-use developments (childcare, health services, groceries, etc) on an existing school, government, business, and/or faith-based property could be a way to optimize land use.

Additional Vitalyst Resources

- How School Districts Can Create Attainable Housing. Vitalyst Health Foundation. June 2021. http://vitalysthealth.org/wp-content/uploads/2021/06/Vitalyst-AttnbleHsng-061421.pdf
- Promising Housing Practices in Arizona. Vitalyst Health Foundation. March 2023. http://vitalysthealth.org/wp-content/uploads/2023/02/VHF-PrmsngHsngPrgrms-SprkRprt-FINAL.pdf

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- 13 https://corporatefinanceinstitute.com/resources/fixed-income/general-obligation-bond
- 14 https://ocde.us/Business/Documents/Guidance-and-Advisories/20150415_GeneralObligationBondsBestPractices_Final_4.15.15.pdf



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