

# **Annual Report on Impact Fees**

**January 2008 – December 2008**

**Department of Capital Planning and  
Management – Office of Impact Fees**

**Jefferson County Government**

**16 January 2009**



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# Executive Summary

## 1.1. Trends in Fee Collection

Permitting for new residential and commercial construction in Jefferson County in Calendar Year (CY) 2008 continued to display a downward trend, as indicated in Tables 1A and B. There were 22 permits for replacement of existing dwelling units, which do not represent new growth and were exempt from impact fees.

**Table 1A. Total County Residential Building Permits (CY 2004-2008)**

Years	Quarter	Single Family Detached			Town Home/Duplex		Grand Total
		Exempt	Fee	Total	Fee	Total	
2004	Qtr1	16	16	32			32
	Qtr2	9	46	55			55
	Qtr3	13	122	135			135
	Qtr4	11	85	96	5	5	101
2004 Total		49	269	318	5	5	323
2005	Qtr1	6	65	71	6	6	77
	Qtr2	12	82	94	1	1	95
	Qtr3	6	89	95	12	12	107
	Qtr4	15	88	103	3	3	106
2005 Total		39	324	363	22	22	385
2006	Qtr1	11	129	140	15	15	155
	Qtr2	8	56	64	5	5	69
	Qtr3	12	37	49	27	27	76
	Qtr4	11	34	45	10	10	55
2006 Total		42	256	298	57	57	355
2007	Qtr1	8	64	72	16	16	88
	Qtr2	13	69	82	34	34	116
	Qtr3	7	54	61	9	9	70
	Qtr4	10	26	36	7	7	43
2007 Total		38	213	251	66	66	317
2008	Qtr1	5	31	36			36
	Qtr2	7	25	32	26	26	58
	Qtr3	4	28	32	7	7	39
	Qtr4	6	24	30	6	6	36
2008 Total		22	108	130	39	39	169
Grand Total		190	1170	1360	189	189	1549

**Table 1B Total County Non-Residential Building Permits (CY 2004-2008)**

Years	Qtr	Exempt	Fee	Grand Total
2004	Qtr1		1	1
	Qtr2		2	2
	Qtr4		1	1
2004 Total			4	4
2005	Qtr2		4	4
	Qtr3		1	1
2005 Total			5	5
2007	Qtr2	8	8	16
	Qtr3	2	2	4
	Qtr4		2	2
2007 Total		10	12	22
2008	Qtr1		2	2
	Qtr2	1	1	2
	Qtr3	1	4	5
	Qtr4	2	2	4
2008 Total		4	9	13
Grand Total		14	30	44

If this downward trend in residential permit applications continues, there will come a point when the County should consider the rational for continuing to collect impact fees. Although fee collection is clearly down relative to former years, recent discussions with staff at the Board of Education indicate that the current level of fee collection for schools is sufficient to meet their needs for expansion at the elementary school level.

### **1.2. Fees Collected**

Jefferson County uses a fiscal year which starts in July and runs through June of the next year. The accounting of fees collected to date is based on a calendar year since this report is due to the Commission in January of each year. Thus, these values reported below span Fiscal Years 2008 and 2009 and run from 1 January 2008 through 31 December 2008. Table 2 presents the total fee collection data, while Tables 3 and 4 present the financial data categorized into county and municipal tax districts.

The financial transaction information for the Office of Impact Fees general account (which serves as the initial account of fee deposit) is presented in Table 5. Table 6 presents the financial data for each of the 4 long term impact fee holding accounts (Schools, Law Enforcement, Parks & Recreation and Fire & EMS).

**Table 2. Fees Collected – Calendar Year 2008**

<b>Land Use</b>	<b>Type</b>	<b>Fire &amp; EMS</b>	<b>Law Enforcement</b>	<b>Parks &amp; Rec</b>	<b>Schools</b>	<b>Grand Total</b>
Commercial	Church	\$1,908	\$222			\$2,130
	Nursing Home	\$251	\$29			\$280
	Nursery	\$704	\$82			\$786
	Car Wash	\$8,296	\$963			\$9,259
	Business Park	\$4,815	\$567			\$5,382
	Commercial 50-100K	\$9,545	\$505			\$10,050
	Commercial to 25K	\$11,765				\$11,765
	Office to10K	\$485	\$56			\$541
	Warehousing	\$4,800	\$260			\$5,060
<b>Commercial Total</b>		<b>\$42,569</b>	<b>\$2,684</b>			<b>\$45,253</b>
Residential	Single Family	\$69,595	\$21,102	\$77,663		\$1,324,920
	Town Home	\$20,787	\$7,800	\$22,425	\$1,156,560 \$333,840	\$384,852
<b>Residential Total</b>		<b>\$90,382</b>	<b>\$28,902</b>	<b>\$100,088</b>	<b>\$1,490,400</b>	<b>\$1,709,772</b>
<b>Grand Total</b>		<b>\$132,951</b>	<b>\$31,586</b>	<b>\$100,088</b>	<b>\$1,490,400</b>	<b>\$1,755,025</b>

**Table 3. Fees Collected by County Tax District – Calendar Year 2008**

<b>Tax District</b>	<b>Land Use</b>	<b>Type</b>	<b>Fire &amp; EMS</b>	<b>Law Enforcement</b>	<b>Parks &amp; Rec</b>	<b>Schools</b>	<b>Grand Total</b>
02 Charles Town	Commercial	Carwash	\$8,296	\$963			\$9,259
		Business Park	\$4,815	\$567			\$5,382
		Commercial 50-100K	\$9,545	\$505			\$10,050
		Office to10K	\$485	\$56			\$541
		Warehousing	\$4,800	\$260			\$5,060
	Commercial Total		\$27,941	\$2,351			\$30,292
	Residential	Single Family	\$14,088	\$4,740	\$15,786	\$234,300	\$268,914
		Town Home	\$12,259	\$4,600	\$13,225	\$196,880	\$226,964
Residential Total		\$26,347	\$9,340	\$29,011	\$431,180	\$495,878	
02 Charles Town Total			\$54,288	\$11,691	\$29,011	\$431,180	\$526,170
04 Harpers Ferry	Commercial	Church	\$1,908	\$222			\$2,130
		Nursery	\$704	\$82			\$786
	Commercial Total		\$2,612	\$304			\$2,916
	Residential	Single Family	\$6,036	\$1,880	\$6,942	\$103,596	\$118,454
	Residential Total		\$6,036	\$1,880	\$6,942	\$103,596	\$118,454
04 Harpers Ferry Total			\$8,648	\$2,184	\$6,942	\$103,596	\$121,370
06 Kabletown	Residential	Single Family	\$7,996	\$2,636	\$9,020	\$133,484	\$153,136
	Residential Total		\$7,996	\$2,636	\$9,020	\$133,484	\$153,136
06 Kabletown Total			\$7,996	\$2,636	\$9,020	\$133,484	\$153,136
07 Middleway	Residential	Single Family	\$14,918	\$5,137	\$16,594	\$247,139	\$283,788
	Residential Total		\$14,918	\$5,137	\$16,594	\$247,139	\$283,788
07 Middleway Total			\$14,918	\$5,137	\$16,594	\$247,139	\$283,788
09 Shepherdstown	Commercial	Nursing Home	\$251	\$29			\$280
	Commercial Total		\$251	\$29			\$280
	Residential	Single Family	\$19,577	\$6,709	\$21,801	\$324,461	\$372,548
		Town Home	\$8,528	\$3,200	\$9,200	\$136,960	\$157,888
Residential Total		\$28,105	\$9,909	\$31,001	\$461,421	\$530,436	
09 Shepherdstown Total			\$28,356	\$9,938	\$31,001	\$461,421	\$530,716
Grand Total			\$114,206	\$31,586	\$92,568	\$1,376,820	\$1,615,180

**Table 4. Fees Collected by Municipal Tax District – Calendar Year 2008**

Tax District	Land Use	Type	Fire & EMS	Parks & Rec	Schools	Grand Total
08 Ranson Corp	Commercial	Commercial to 25K	\$11,765			\$11,765
	Commercial Total		\$11,765			\$11,765
	Residential	Single Family	\$6,980	\$7,520	\$113,580	\$128,080
	Residential Total		\$6,980	\$7,520	\$113,580	\$128,080
<b>08 Ranson Corp Total</b>			<b>\$18,745</b>	<b>\$7,520</b>	<b>\$113,580</b>	<b>\$139,845</b>
<b>Grand Total</b>			<b>\$18,745</b>	<b>\$7,520</b>	<b>\$113,580</b>	<b>\$139,845</b>

### 1.3. Financial Data

**Table 5. Office of Impact Fees General Account (3111776)**

Month	Opening Balance	Deposits	Withdraws	Interest	Ending Balance
Jan	\$65,498.80	\$86,952.00	\$65,498.80	\$250.48	\$87,202.48
Feb	\$87,202.48	\$215,841.00	\$87,202.48	\$309.38	\$216,150.38
Mar	\$216,150.38	\$182,160.00	\$216,150.38	\$590.19	\$182,750.19
Apr	\$182,750.19	\$210,068.00	\$219,182.19	\$529.04	\$174,165.04
May	\$174,165.04	\$203,228.00	\$174,165.04	\$532.36	\$203,760.36
Jun	\$203,760.36	\$109,942.00	\$203,760.36	\$463.34	\$110,405.34
Jul	\$110,405.34	\$344,240.00	\$202,419.34	\$507.42	\$252,733.42
Aug	\$252,733.42	\$102,601.00	\$253,659.42	\$327.80	\$102,002.80
Sep	\$102,002.80	\$71,754.00	\$102,002.80	\$88.60	\$71,842.60
Oct	\$71,842.60	\$128,888.00	\$71,842.60	\$246.64	\$129,134.64
Nov	\$129,134.64	\$176,838.00	\$129,134.64	\$400.87	\$177,238.87
Dec	\$177,238.87	\$77,634.00	\$177,238.87	\$220.13	\$77,854.13
<b>Totals /1</b>		\$1,910,146.00	\$1,902,256.92	\$4,466.25	

December 2008 Outstanding Credits	\$0.00
January 2009 Transfers	(\$77,854.13)
02 January 2009 Deposits	\$0.00
02 January Balance	<b>\$0.00</b>

/1 The deposits for CY 2008 exceed the total fees collected in Table 2 by \$155,121.00. This amount is the court-ordered transfer of school proffer fees from Ranson to the Board of Education and was deposited on 07 March 2008 (Civil Case 06-C-45).

**Table 6. Impact Fee Holding Accounts**

<b>Category</b>	<b>Schools</b>	<b>Law</b>	<b>Parks</b>	<b>Fire &amp; EMS</b>
<b>Account Number</b>	<b>3107582</b>	<b>3120120</b>	<b>3122808</b>	<b>3122816</b>
<b>Balance on 01 January 2008</b>	<b>\$7,758,323.32</b>	<b>\$74,544.65</b>	<b>\$412,414.35</b>	<b>\$537,685.28</b>
<b>Total Deposits</b>	<b>\$1,638,675.19</b>	<b>\$31,588.35</b>	<b>\$99,767.11</b>	<b>\$132,226.27</b>
<i>Of which</i>				
<i>Transferred fees</i>	\$1,634,834.00	\$31,505.00	\$99,509.00	\$131,912.00
<i>Transferred interest</i>	\$3,841.19	\$83.35	\$258.11	\$314.27
<b>Withdraws /1</b>	<b>(\$7,988,714.31)</b>	<b>(\$88,254.19)</b>	<b>(\$82,213.64)</b>	<b>(\$160,453.27)</b>
<b>Interest Accrued-CY 2008</b>	<b>\$176,924.59</b>	<b>\$2,832.23</b>	<b>\$16,348.38</b>	<b>\$20,901.33</b>
<b>Outstanding debits-31 Dec 08</b>				<b>\$ 59,850.27</b>
<b>Balance on 31 December 2008</b>	<b>\$1,585,208.79</b>	<b>\$20,711.04</b>	<b>\$446,316.20</b>	<b>\$590,209.88</b>
<b>January Transfers</b>	<b>\$68,341.71</b>	<b>\$788.20</b>	<b>\$4,525.21</b>	<b>\$4,199.01</b>
<i>Of which</i>				
<i>Transferred fees</i>	\$68,148.00	\$786.00	\$4,512.00	\$4,188.00
<i>Transferred interest</i>	\$193.71	\$2.20	\$13.21	\$11.01
<b>Final Balance 02 January 2009 /2</b>	<b>\$1,653,550.50</b>	<b>\$21,499.24</b>	<b>\$450,841.41</b>	<b>\$534,558.62</b>

/1 See Table 7 for details.

/2 Fire & EMS balance includes outstanding debt of \$59,850.27

**Table 7. Impact Fee Holding Account Withdraws**

<b>Account</b>	<b>Transaction Date</b>	<b>Statement Date</b>	<b>Debit</b>	<b>Note</b>	
<b>Schools</b>	24-Jan-08	31-Jan-08	\$ 703,968.47	Withdraw via Requisition 08R0012	
	25-Feb-08	29-Feb-08	\$ 429,653.11	Withdraw via Requisition 08R0013	
	13-Mar-08	31-Mar-08	\$ 871,454.07	Withdraw via court transfer 06-C-45. Includes interest.	
	19-Mar-08	31-Mar-08	\$ 343,265.81	Withdraw via Requisition 08R0014	
	24-Apr-08	30-Apr-08	\$ 93,932.85	Withdraw via requisition 08R0015.	
	30-May-08	30-Jun-08	\$ 319,638.40	Withdraw via requisition 08R0016	
	26-Jun-08	30-Jun-08	\$ 1,571,452.10	Withdraw via requisition 08R0017	
	09-Jul-08	31-Jul-08	\$ 10,665.00	Withdraw via REFUND PN 0800038	
	15-Aug-08	31-Aug-08	\$ 3,256,810.00	Withdraw via requisition 08R0018	
	28-Aug-08	31-Aug-08	\$ 387,874.50	Withdraw via requisition 08R0021	
		<b>Total</b>	<b>\$ 7,988,714.31</b>		
	<b>Law</b>	09-Jul-08	31-Jul-08	\$ 135.00	withdraw via REFUND PN 0800038
		28-Aug-08	30-Sep-08	\$ 241.79	Withdraw via requisition 08R0020
28-Aug-08		31-Oct-08	\$ 1,115.00	Withdraw via requisition 08R0019	
02-Oct-08		31-Oct-08	\$ 2,110.00	Withdraw via Requisition 08R0023 /1	
02-Oct-08		31-Oct-08	\$ 6,708.00	Withdraw via Requisition 08R0023	
09-Oct-08		31-Oct-08	\$ 841.78	Requisition 08R0029	
09-Oct-08		30-Nov-08	\$ 1,434.00	Withdraw via requisition 08R0028	
28-Oct-08		30-Nov-08	\$ 15,506.22	Requisition 08R0033	
28-Oct-08		30-Nov-08	\$ 26,700.00	Requisition 08R0032	
28-Oct-08		30-Nov-08	\$ 26,700.00	Requisition 08R0032	
18-Dec-08		31-Dec-08	\$ 6,762.40	Withdraw via requisition 08R0034	
		<b>Total</b>	<b>\$ 88,254.19</b>		
<b>Parks &amp; Rec</b>	09-Jul-08	31-Jul-08	\$ 751.00	Withdraw via REFUND PN 0800038	
	22-Sep-08	30-Sep-08	\$ 18,900.00	Withdraw via requisition 08R0022	
	02-Oct-08	31-Oct-08	\$ 3,360.50	Withdraw via Requisition 08R0024	
	06-Oct-08	31-Oct-08	\$ 362.14	Withdraw via requisition 08R0027	
	06-Oct-08	31-Oct-08	\$ 18,900.00	Withdraw via Requisition 08R0026	
	28-Oct-08	30-Nov-08	\$ 39,140.00	Withdraw via Requisition 080030	
	18-Dec-08	31-Dec-08	\$ 800.00	Withdraw via Requisition 08R0035	
		<b>Total</b>	<b>\$ 82,213.64</b>		
<b>Fire &amp; EMS</b>	09-Jul-08	31-Jul-08	\$ 603.00	Withdraw via REFUND PN 0800038	
	02-Oct-08	31-Oct-08	\$ 100,000.00	withdraw via requisition 08R0025	
	28-Oct-08 /2		\$ 4,290.77	Withdraw via Requisition 08R0031	
	28-Oct-08 /2		\$ 55,559.50	withdraw via requisition 08R0031	
		<b>Total</b>	<b>\$ 160,453.27</b>		

/1 This check was incorrectly entered as \$2,111.00. A \$1 credit was entered on 30 Oct 2008 during statement reconciliation.

/2 This check is outstanding as of 02 January 2009.

## **1.4. Fees Disbursed**

Fees were disbursed from the long term accounts for two reasons: refund and requisition. The transactional details for all fee disbursements are presented in Table 7.

### **1.4.1. Refunds**

The refund amounts are listed in Table 7.

### **1.4.2. Requisitions**

Impact fee payments for projects listed on the FY 2007 and 2008 Capital Improvement Plans are listed in Table 7. Projects eligible for funding by impact fees must be approved by the County Commission. The fee fundable projects approved for FY 2009 along with the approved funding amounts are listed in Table 8, below.

**Table 8. FY 2009 Approved Fee Fundable Projects**

<b>Category</b>	<b>Project (CIP line item)</b>	<b>Approved Impact Fee Funding</b>
Schools	Central Elementary School	\$3,256,810.00
Law Enforcement	Acquisition of Police Cruisers /1	\$86,762.40
Parks & Recreation	Land acquisition for parks	\$300,000.00
Parks & Recreation	Access road lighting /2	\$41,160.50
Parks & Recreation	Walking trail	\$42,000.00
Fire & EMS	Fire station loan – principal payment - Bakerton	\$100,000.00
Fire & EMS	Extrication Equipment - Friendship	\$60,000.00
Fire & EMS	Ambulance – JCAA	\$135,000.00
Fire & EMS	Ambulance upgrade – Shepherdstown /3	\$55,000.00

Notes:

/1 Funding increased from original approved value of \$80,000.00 on 04 December 2008.

/2 Funding increased from original approved value of \$35,000 on 4 September 2008.

/3 Funding approved by County Commission on 8 January 2009.

## **2. Annual Review**

### **2.1. Recommended Changes to Ordinances or Procedures**

There are no recommended changes to the Impact Fee Procedures Ordinance (2003-1). It is recommended that the School Impact Fee be recalculated during CY 2009 to incorporate the addition of Washington High School and to update the general school

inventory. It is also recommended that the County engage a consultant to conduct this calculation as a portion of Washington High School consists of programmed expansion. In addition, an appropriate credit from the current construction bond must be included in this calculation. Lastly, the overall demographics of student generation rates have not been visited for nearly 6 years. It is recommended that a consultant also be engaged to study the relationship between pupil generation and housing unit type vs. housing unit size. This recommendation follows a general national trend toward linking housing size to pupil generation or persons per household metrics.

### 2.1.1. Ordinance Changes During 2008

The Law Enforcement (2005-1), Parks & Recreation (2003-2), and Fire & EMS (2003-3) Impact Fee Ordinances were amended on 13 March 2008 by the County Commission. These amendments incorporated the findings of the updated fee calculations which were presented to the Commission in the CY 2007 Annual Report on Impact Fees.

## 2.2. Proposed Changes to CIP

The Impact Fee Coordinator recommends making changes to the County website, web server, and firewall in order to make processing of the County Capital Improvement Plan available on line. Only named individuals within entities such as the fire departments and the Parks & Recreation Commission would be granted access to this system. Users would be able to take advantage of features of the Department of Capital Planning and Management authored CIPol (Capital Improvement Plan *on line*) to review previous CIP submissions, copy projects to the current FY CIP, and conduct the submission process on line.

## 2.3. Identification of Fee-Fundable Capital Projects

The following projects appear on the FY 2009 Jefferson County Capital Improvement Plan and are listed because they have been identified by the Impact Fee Coordinator as being eligible for funding by impact fees, either in whole or in part. Projects so identified represent expansion of the current level of service. Exclusion of other projects, listed in the FY 2009 CIP but not included here, only indicates that they are not eligible for funding by impact fees and should not be taken as an indication of their overall merit.

### 2.3.1. Schools

**Table 9. BOE Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
1		Central Elementary School	695632.00	695632.00	Buildings/Land Elementary
2		New Central Elementary School - Blue Ridge Area	1000000.00	1000000.00	Buildings/Land Elementary y
5		County-wide Expansion of School Facilities	750000.00	750000.00	Buildings/Land all grades
TOTALS			\$2,445,632		

### 2.3.2. Law Enforcement

**Table 10. Law Enforcement Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
------	-----	---------	-----------------	-------------------	----------

/1 The new sheriff has been in office for just over 2 weeks prior to publication date for this Annual Report. Any CIP requests and their Impact Fee fundability will be discussed in the FY 2010 Capital Improvement Plan.

### 2.3.3. Parks & Recreation

**Table 11. Parks & Recreation Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
1	2	Department Vehicles (Impact Fee Funded)	\$35,000	\$35,000	Vehicles/Equipment
2	2	Mowing Equipment (Impact Fee Funded)	\$20,000	\$20,000	Vehicles/Equipment
TOTALS			\$55,000		

### 2.3.4. Fire & EMS

**Table 12. Jefferson County Emergency Services Agency Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
1	1	Operations Center /1	\$84,000	\$0	Buildings
2	1	New Rapid Response Advanced Life Support Vehicle	\$72,000	\$72,000	Equipment
4	2	Zoll Autopulses	\$16,000	\$16,000	Equipment
TOTALS			\$172,000		

/1 Funding provided by County Commission

**Table 13. Shepherdstown Fire Company Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
3	2	Special Response Vehicle Purchase /1	\$90,000	\$0	Equipment
TOTALS			\$90,000		

/1 This request evenly divides the \$450,000 equipment cost over 5 years.

**Table 14. Bakerton Fire Company Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
1	1	New Building - Fire Station Constr. /1	\$100,000	\$0	Stations/Land
2	1	Purchase Radios Compatible with new JCEOC System	\$47,500	\$47,500	Equipment
TOTALS			\$147,500		

/1 This project funded in FY 2009.

**Table 15. Friendship Fire Company Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
4	2	2 Thermal Imagers	\$20,000	\$20,000	Equipment
TOTALS			\$20,000		

**Table 16. Citizens Fire Company Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
5	2	Rescue Engine	\$100,000	\$100,000	Equipment
TOTALS			\$100,000		

**Table 17. Middleway Fire Company Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
1	1	Land and Fire Station /1	\$450,000	\$160,000	Stations/Land
TOTALS			\$450,000		

/1 This request includes land purchase and station construction. No detailed breakdown of specific costs, thus the \$160,000 is an estimate for the purchase of land.

**Table 18. Blue Ridge Fire Company Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
1	1	New Tanker	\$230,000	\$230,000	Equipment
TOTALS			\$230,000		

**Table 19. JC Fire & Rescue Association Fee Fundable Projects**

Line	Pri	Project	Current Request	Funding Potential	Category
1	2	Permanently set two Classroom Trailers	\$18,000	\$18,000	Buildings/Land
2	2	Expanded Development of Training Center Facility /1	\$200,000	\$20,000	Buildings/Land
TOTALS			\$218,000		

/1 This request represents a significant expansion of the training facility. Potential funding amount is based on an estimate of the ratio of existing to planned facilities.

#### **2.4. Proposed Fee Boundary Districts**

Presently, the only fee category which utilizes fee districts is Law Enforcement. The boundaries of these districts are coincident with the current municipal boundaries. The Law Enforcement Impact Fee Ordinance defines the fee collection district as that portion of the county which is unincorporated. As various municipalities continue to annex portions of the county, this boundary automatically adjusts. Thus there are no specific recommendations to change fee boundaries.

## **2.5. Proposed fee schedule changes**

By County policy, fee studies are updated every three years. In December of 2007 the Impact Fee Coordinator conducted a recalculation of the Law Enforcement, Parks & Recreation, and Fire & EMS impact fee studies. The School impact fee would normally be recalculated at this time, but by recommendation of the Impact Fee Coordinator, the County Commission decided in CY 2008 to defer one year. The intent is to engage a consultant to investigate the possibility of using housing unit size rather than housing unit type as a better metric for determining the school impact fee schedule. In addition, the new Washington High School is programmed as a mix of immediate need for seating and planned expansion. This dictates that this capital item be considered using two separate calculation methods: incremental expansion for the immediate need component and capacity expansion for the planned expansion. A consultant should be considered as the capacity expansion methodology has not been used in Jefferson County.

It is generally recommended that all ordinance schedules not recalculated in any given calendar year be adjusted for inflation. By dictate of the Impact Fee Procedures Ordinance [2003-1], the Impact Fee Coordinator must use the Quantity and Price Indexes for Gross Government Fixed Investment by Type which is published by the United States Bureau of Economic Analysis<sup>1</sup>. Consult Appendix 1 for the price index and proposed inflation-adjusted fee schedule. This adjusted schedule should take effect on 1 April 2009.

During times of economic growth, this inflation index generally lags somewhat as the index uses market data from the two previous fiscal years. Under the current circumstances, where economic metrics are all sharply down, use of data from prior fiscal years may not best reflect current inflationary (or deflationary) trends. Thus, for the upcoming year the Impact Fee Coordinator recommends that the County Commission act to prevent any automatic adjustments due to inflation.

## **2.6. Proposed Changes to Level of Service Standards**

### **2.6.1. Overview**

West Virginia Code §7-20 requires that the County maintain, as part of its capital improvement program, level of service standards (LOS) for impact fee-applicable categories. The County maintains its LOS as the base data used to conduct impact fee calculations and these standards are documented in the various impact fee studies (see preceding section). Thus, the Level of Service Standards for the categories of Law Enforcement, Parks & Recreation, and Fire & EMS services have been updated and are current for CY 2008.

The Level of Service for Schools is scheduled to be updated in CY 2009/2010.

## **2.7. Proposed Changes to Fee Calculation Methodology**

The Washington High School is not included in the current School impact fee calculation. This facility is a mixture of required and planned expansion. The consultant

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<sup>1</sup> Source is Table 5.8.4B, lines 35, 36 and 43.

(TischlerBise) recommends conducting a hybrid calculation for this facility that includes both the incremental expansion and capacity expansion calculation methods.

## **2.8. Proposed Changes to Base Data for Fee Calculation**

See section 2.5 for discussion of pupil generation rates.

The Impact Fee Coordinator continues to recommend that the County solicit assistance from the 5 municipalities for the purpose of sharing residential building permit data from 2000 forward. The purpose of this data sharing exercise would be to better track population growth during the years between each decennial census.

## **2.9. Other Changes**

### **2.9.1. Banking Proposal**

The Impact Fee Coordinator recommends continuing this competitive bid process prior to the beginning of FY 2010 to ensure that the County enjoys the most favorable interest rates available. This proposal would be coordinated with the Sheriff of Jefferson County as he serves as treasurer for these accounts.

### 3. 2009 Inflation Adjustments

#### 3.1. Source Data

The following table is extracted from the BEA data for price indexes, years 2006 and 2007. These represent the most recent price indices and were released on 06 August, 2008. These data constitute the source for the annual inflation adjustments for the 4 impact fee categories currently in effect. This table may be viewed by directing a browser to the URL <http://www.bea.gov/national/nipaweb/SelectTable.asp>, then selecting Table 5.8.4B. As per Ordinance 2003-1, the annual inflation adjustment will be applied on 01 April 2009 unless the County Commission acts to stay these adjustments.

**Table 20. Price Indices and Cost of Living Adjustment**

Table Line	Fee Category	Structure Class	Price Index CY 06	Price Index CY 07	Differential (Inflation Adjustment)
35	School	State and Local – Educational	132.46	141.70	1.070
36	Law	State and Local – Public Safety	136.51	142.61	1.045
43	Parks	Conservation and Development	128.69	134.44	1.045
36	Fire	State and Local – Public Safety	136.51	142.61	1.045

Source: Bureau of Economic Analysis, US Department of Commerce.

#### 3.2. Inflation Adjustment – Schools

**Table 21. Inflation Adjustment - Schools**

Residential Development	2008 Impact Fee	2009 Adjusted	Differential
Single Family	\$11,358	\$12,151	\$793
Town home/Duplex	\$8,560	\$9,157	\$597
Multi-family	\$6,306	\$6,746	\$440

### 3.3. Inflation Adjustment – Law Enforcement

**Table 22. Inflation Adjustment - Law Enforcement**

<b>Residential Development</b>	<b>2008 Impact Fee</b>	<b>2009 Adjusted</b>	<b>Differential</b>
Single Family	\$262	\$274	\$12
Town home/Duplex	\$200	\$209	\$9
Multi-family	\$197	\$206	\$9
<b>Non Residential Development (fees per 1,000 sq ft gross usable floor area)</b>	<b>2008 Impact Fee</b>	<b>2009 Adjusted</b>	<b>Differential</b>
Commercial/Shopping Center 25,000 SF or less	\$126	\$132	\$6
Commercial/Shopping Center 25,001 – 50,000 SF	\$117	\$122	\$5
Commercial/Shopping Center 50,001 – 100,000 SF	\$101	\$106	\$5
Commercial/Shopping Center 100,001 – 200,000 SF	\$87	\$91	\$4
Commercial/Shopping Center over 200,000 SF	\$75	\$78	\$3
Office/Institutional 10,000 SF or less	\$58	\$61	\$3
Office/Institutional 10,001 – 25,000 SF	\$47	\$49	\$2
Office/Institutional 25,001 – 50,000 SF	\$40	\$42	\$2
Office/Institutional 50,001 – 100,000 SF	\$34	\$36	\$2
Office/Institutional over 100,000 SF	\$29	\$30	\$1
Business Park	\$33	\$34	\$1
Light Industrial	\$18	\$19	\$1
Warehousing	\$13	\$14	\$1
Manufacturing	\$10	\$10	\$0

### **3.4. Inflation Adjustment – Parks & Recreation**

**Table 23. Inflation Adjustment - Parks & Recreation**

<b>Residential Development</b>	<b>2008 Impact Fee</b>	<b>2009 Adjusted</b>	<b>Differential</b>
Single Family	\$752	\$786	\$34
Town home/Duplex	\$575	\$601	\$26
Multi-family	\$566	\$591	\$25

### 3.5. Inflation Adjustment – Fire & EMS

**Table 24. Inflation Adjustment - Fire & EMS**

<b>Residential Development</b>	<b>2008 Impact Fee</b>	<b>2009 Adjusted</b>	<b>Differential</b>
Single Family	\$698	\$729	\$31
Town home/Duplex	\$533	\$557	\$24
Multi-family	\$525	\$548	\$23
<b>Non Residential Development (fees per 1,000 sq ft gross usable floor area)</b>	<b>2008 Impact Fee</b>	<b>2009 Adjusted</b>	<b>Differential</b>
Commercial/Shopping Center 25,000 SF or less	\$2,353	\$2,458	\$105
Commercial/Shopping Center 25,001 – 50,000 SF	\$2,182	\$2,280	\$98
Commercial/Shopping Center 50,001 – 100,000 SF	\$1,909	\$1,994	\$85
Commercial/Shopping Center 100,001 – 200,000 SF	\$1,653	\$1,727	\$74
Commercial/Shopping Center over 200,000 SF	\$1,418	\$1,481	\$63
Office/Institutional 10,000 SF or less	\$1,098	\$1,147	\$49
Office/Institutional 10,001 – 25,000 SF	\$889	\$929	\$40
Office/Institutional 25,001 – 50,000 SF	\$758	\$792	\$34
Office/Institutional 50,001 – 100,000 SF	\$551	\$576	\$25
Office/Institutional over 100,000 SF	\$548	\$572	\$24
Business Park	\$618	\$646	\$28
Light Industrial	\$338	\$353	\$15
Warehousing	\$240	\$251	\$11
Manufacturing	\$185	\$193	\$8

### 3.6. Residential Fee Totals – Inflation Adjusted

The Impact Fee Procedure Ordinance (2003-1) indicates that unless the Commission act to prevent these adjustments from taking effect, they automatically apply on the first day of April (c.f. §6(B) *et seq*). If the County Commission does not act to prevent the inflation adjustments listed in Table 17 from going into effect, the fee schedule listed in the table below will apply on 01 April 2009. Commercial fee schedules are always determined by the Impact Fee Coordinator on a case by case basis and thus may not easily be condensed into a summary table.

**Table 25. Maximum Fee Schedule, 01 April 2009**

<b>Residential Development</b>	<b>Impact Fee Category</b>	<b>Current Impact Fee per Dwelling Unit</b>	<b>01 April 2009 Impact Fee per Dwelling Unit</b>
<b>Single Family</b>	Schools	\$11,358	\$12,151
	Law Enforcement	\$262	\$274
	Parks & Recreation	\$752	\$786
	Fire & EMS	\$698	\$729
	<b>TOTAL</b>	<b>\$13,070</b>	<b>\$13,940</b>
<b>Town home/Duplex</b>	Schools	\$8,560	\$9,157
	Law Enforcement	\$200	\$209
	Parks & Recreation	\$575	\$601
	Fire & EMS	\$533	\$557
	<b>TOTAL</b>	<b>\$9,868</b>	<b>\$10,524</b>
<b>Multi-family</b>	Schools	\$6,306	\$6,746
	Law Enforcement	\$197	\$206
	Parks & Recreation	\$566	\$591
	Fire & EMS	\$525	\$548
	<b>TOTAL</b>	<b>\$7,594</b>	<b>\$8,091</b>