

FY 2009 Capital Improvement Plan for Jefferson County

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Overview

This document constitutes the Jefferson County Capital Improvement Plan for Fiscal Year 2009. It consists broadly of two entities, those eligible for capital funding as it relates to Impact Fees and those ineligible for such funding. The only entity in the latter category is the County Commission. For the entities in the former group, their names and their associated impact fee category are indicated below (impact fee categories noted in square brackets):

- Jefferson County Board of Education [School impact fee]
- Sheriff of Jefferson County [Law Enforcement impact fee]
- Jefferson County Parks & Recreation Commission [Parks and Recreation impact fee]
- Bakerton Fire Company [Fire & EMS impact fee]
- Friendship Fire Company [Fire & EMS impact fee]
- Independent Fire Company [Fire & EMS impact fee]
- Jefferson County Ambulance Authority [Fire & EMS impact fee]
- Jefferson County Fire and Rescue Association [Fire & EMS impact fee]
- Shepherdstown Fire Company [Fire & EMS impact fee]

(The latter 7 entities are presented in alphabetical order)

Authority

Pursuant to §7-20-6 counties which have enabled impact fees must maintain a Capital Improvement Plan. Only projects listed on this CIP are eligible for funding by impact fees (either in whole or in part). Whether a project may be wholly or only partially funded depends upon whether the project is exclusively needed due to new growth or is only partially required due to conditions of new growth (see §7-20-3 (h) and (i) for definitions of “proportionate share” and “reasonable benefit”).

The requirement for a yearly capital improvement plan, and the identification of fee fundable projects is outlined in County Ordinance 2003-13(C) *et seq.*

One of the tasks of the Impact Fee Coordinator is to identify projects from the Capital Improvement Plan which are eligible for funding by Impact Fees (c.f. Ordinance 2003-16(A)(2)(b)).

During a work session in 2004 the County Commission agreed to set the definition of a capital improvement as being items (or construction-related planning and design services) costing a minimum of \$20,000 and having a minimum anticipated life expectancy of 3 years. This is generally in accord with requirements found in §7-20-3(a)(8).

Summary of Priority One Projects

Table 1 lists all priority one projects (described as Urgent/Mandatory on CIP Form 2) from entities for which impact fees are collected. Not all of these projects are eligible for

funding by impact fees, but it is important to note that these projects have been described by their respective entities as having urgent/mandatory funding needs.

Summary of Impact Fee Fundable Projects

The projects listed in Table 1 which are eligible for funding, either in whole or in part, by impact fees are listed in Table 2. Thus these are both high priority projects *and* are potentially fundable using impact fees. Table 3 lists all projects from all priorities which are potentially fundable using impact fees.

The total funding request for all projects over the upcoming fiscal year is \$14,696,310. Of this amount, \$5,241,310 is the amount of total requests which are potentially fundable using Impact Fees

Table 1. FY 2009 Priority 1 Projects - All Funding Sources

Ln	Priority	Project	Est Total	Prior Allocation	Current Allocation	Current Request (FY 2009)	Yr 1 (FY 2010)	Yr 2 (FY 2011)	Yr 3 (FY 2012)	Yr4 (FY 2013)	Yr 5 (FY 2014)
Jefferson County Board of Education											
1	1	Central Elementary School	\$9,700,000	\$0	\$6,443,190	\$3,256,810	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$9,700,000	\$0	\$6,443,190	\$3,256,810	\$0	\$0	\$0	\$0	\$0
Sheriff of Jefferson County											
1	1	Purchase of Police Cruisers (18)	\$720,000	\$0	\$0	\$80,000	\$80,000	\$120,000	\$120,000	\$160,000	\$160,000
		TOTALS	\$720,000	\$0	\$0	\$80,000	\$80,000	\$120,000	\$120,000	\$160,000	\$160,000
Jefferson County Parks and Recreation Commission											
1	1	Land Acquisition for Parks	\$1,300,000	\$0	\$0	\$300,000	\$0	\$0	\$500,000	\$0	\$500,000
		TOTALS	\$1,300,000	\$0	\$0	\$300,000	\$0	\$0	\$500,000	\$0	\$500,000
Bakerton Fire Company											
1	1	Bakerton Fire Station Construction Loan	\$600,000	\$0	\$0	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
2	1	Bakerton Fire Truck Loan	\$50,000	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
3	1	Ambulance Purchase Startup Costs	\$200,000	\$0	\$0	\$100,000	\$50,000	\$50,000	\$0	\$0	\$0
		TOTALS	\$850,000	\$0	\$0	\$350,000	\$150,000	\$150,000	\$100,000	\$100,000	\$0

Table 1. FY 2009 Priority 1 Projects - All Funding Sources

Ln	Priority	Project	Est Total	Prior Allocation	Current Allocation	Current Request (FY 2009)	Yr 1 (FY 2010)	Yr 2 (FY 2011)	Yr 3 (FY 2012)	Yr4 (FY 2013)	Yr 5 (FY 2014)
Friendship Fire Company											
1	1	New Station - 2nd Facility	\$1,500,000	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
2	1	Extrication Equipment	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$1,560,000	\$0	\$0	\$60,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Independent Fire Company											
1	1	Replacement Ambulance	\$130,000	\$0	\$105,000	\$25,000	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$130,000	\$0	\$105,000	\$25,000	\$0	\$0	\$0	\$0	\$0
Jefferson County Ambulance Authority											
2	1	Ambulance	\$135,000	\$0	\$135,000	\$0	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$135,000	\$0	\$135,000	\$0	\$0	\$0	\$0	\$0	\$0
Shepherdstown Fire Company											
1	1	Purchase of Protective Ensemble	\$180,000	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
		TOTALS	\$180,000	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
			Est Total	Prior Alloc	Curr Alloc	Curr Req	Yr 1	Yr 2	Yr 3	Yr4	Yr 5
		GRAND TOTALS	\$14,575,000	\$0	\$6,548,190	\$4,230,810	\$560,000	\$600,000	\$1,050,000	\$590,000	\$990,000

Table 2. FY 2009 Priority 1 Projects - Impact Fee Fundable

Ln	Pri	Project	Est Total	Prior Alloc	Current Allocation	Current Request (FY 2010)	Yr 1 (FY 2010)	Yr 2 (FY 2011)	Yr 3 (FY 2012)	Yr4 (FY 2013)	Yr 5 (FY 2014)
Jefferson County Board of Education											
1	1	Central Elementary School	\$9,700,000	\$0	\$6,443,190	\$3,256,810	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$9,700,000	\$0	\$6,443,190	\$3,256,810	\$0	\$0	\$0	\$0	\$0
Sheriff of Jefferson County											
1	1	Purchase of Police Cruisers x (18)	\$720,000	\$0	\$0	\$80,000	\$80,000	\$120,000	\$120,000	\$160,000	\$160,000
		TOTALS	\$720,000	\$0	\$0	\$80,000	\$80,000	\$120,000	\$120,000	\$160,000	\$160,000
Jefferson County Parks & Recreation Commission											
1	1	Land Acquisition for Parks	\$1,300,000	\$0	\$0	\$300,000	\$0	\$0	\$500,000	\$0	\$500,000
		TOTALS	\$1,300,000	\$0	\$0	\$300,000	\$0	\$0	\$500,000	\$0	\$500,000
Bakerton Fire Company											
1	1	Bakerton Fire Station Construction Loan	\$600,000	\$0	\$0	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
2	1	Bakerton Fire Truck Loan	\$50,000	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
3	1	Ambulance Purchase Startup Costs	\$200,000	\$0	\$0	\$100,000	\$50,000	\$50,000	\$0	\$0	\$0
		TOTALS	\$850,000	\$0	\$0	\$350,000	\$150,000	\$150,000	\$100,000	\$100,000	\$0

Table 2. FY 2009 Priority 1 Projects - Impact Fee Fundable

Ln	Pri	Project	Est Total	Prior Alloc	Current Allocation	Current Request (FY 2010)	Yr 1 (FY 2010)	Yr 2 (FY 2011)	Yr 3 (FY 2012)	Yr4 (FY 2013)	Yr 5 (FY 2014)
Jefferson County Ambulance Authority											
2	1	Ambulance	\$135,000	\$0	\$0	\$135,000	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$135,000	\$0	\$0	\$135,000	\$0	\$0	\$0	\$0	\$0
Friendship Fire Company											
2	1	Extrication Equipment	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0
GRAND TOTALS			\$12,765,000	\$0	\$6,578,190	\$4,046,810	\$230,000	\$270,000	\$720,000	\$260,000	\$660,000

Table 3. FY 2009 Impact Fee Fundable Projects - All Priorities

#	Pri	Project	Est Total	Prior Allocation	Current Allocation	Current Request (FY 2009)	Yr 1 (FY 2010)	Yr 2 (FY 2011)	Yr 3 (FY 2012)	Yr4 (FY 2013)	Yr 5 (FY 2014)
Jefferson County Board of Education											
1	1	Central Elementary School	\$9,700,000	\$0	\$6,443,190	\$3,256,810	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$9,700,000	\$0	\$6,443,190	\$3,256,810	\$0	\$0	\$0	\$0	\$0
Sheriff of Jefferson County											
1	1	Purchase of Police Cruisers x (18)	\$720,000	\$0	\$0	\$80,000	\$80,000	\$120,000	\$120,000	\$160,000	\$160,000
		TOTALS	\$720,000	\$0	\$0	\$80,000	\$80,000	\$120,000	\$120,000	\$160,000	\$160,000
Jefferson County Parks & Recreation Commission											
1	1	Land Acquisition for Parks	\$1,300,000	\$0	\$0	\$300,000	\$0	\$0	\$500,000	\$0	\$500,000
2	2	Access Road Lighting	\$35,000	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0
4	2	Walking Trail	\$42,000	\$0	\$0	\$42,000	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$1,377,000	\$0	\$0	\$377,000	\$0	\$0	\$500,000	\$0	\$500,000
Bakerton Fire Company											
1	1	Bakerton Fire Station Construction Loan	\$600,000	\$0	\$0	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
2	1	Bakerton Fire Truck Loan	\$50,000	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
3	1	Ambulance Purchase Startup Costs	\$200,000	\$0	\$0	\$100,000	\$50,000	\$50,000	\$0	\$0	\$0
		TOTALS	\$850,000	\$0	\$0	\$350,000	\$150,000	\$150,000	\$100,000	\$100,000	\$0

Table 3. FY 2009 Impact Fee Fundable Projects - All Priorities

#	Pri	Project	Est Total	Prior Allocation	Current Allocation	Current Request (FY 2009)	Yr 1 (FY 2010)	Yr 2 (FY 2011)	Yr 3 (FY 2012)	Yr4 (FY 2013)	Yr 5 (FY 2014)
Friendship Fire Company											
2	1	Extrication Equipment	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0
Jefferson County Ambulance Authority											
2	1	Ambulance	\$135,000	\$0	\$0	\$135,000	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$135,000	\$0	\$0	\$135,000	\$0	\$0	\$0	\$0	\$0
Shepherdstown Fire Company											
2	2	Ambulance Purchase	\$250,000	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0
3	2	Engine Purchase	\$750,000	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0
5	2	EMS Vehicle Upgrades	\$55,000	\$0	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0
		TOTALS	\$1,055,000	\$0	\$0	\$255,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0
GRAND TOTALS			Est Total	Prior Alloc	Curr Alloc	Curr Req	Yr 1	Yr 2	Yr 3	Yr4	Yr 5
			\$68,811,250	\$0	\$6,998,190	\$5,241,310	\$15,144,000	\$8,213,250	\$13,774,500	\$6,300,000	\$13,140,000

Impact Fee Coordinator's Notes

The divided sections which follow include the submitted CIP Form 1 (Agency/Department/Office Summary) for each entity as well as the individual CIP Form 2 documents (Annual and Five Year Project Request and Justification) which detail each project listed on an entity's CIP Form 1.

With the exception of the Jefferson County Board of Education, each entity's submission is entered into the Capital Improvement Plan *on line* database, which permits comments from the Impact Fee Coordinator to be included with Form 1. In the case of the Board of Education, CIP Form 2 documents are not required. Thus, the BOE forms are presented in their original format without discussion from the Impact Fee Coordinator. The original submissions from the remaining entities are on file within the Department of Capital Planning and Management.

One role of the Impact Fee Coordinator in preparing the Capital Improvement Plan is to indicate which projects, within each category for which impact fees are collected, are eligible for funding by impact fees. There are two important decision points made when considering each project:

1. Does the project represent expansion of an acknowledged capital category?
 - a. If the answer is *no* (in other words the project may represent maintenance or replacement, or an effort to increase the *standard of service*), then the project is ineligible for funding using impact fees. It is important to note that such projects *are not* generally ineligible for funding by other revenue sources.
 - b. If the answer is *yes*, then the second decision point applies:
2. Is the requested project necessary only because of new growth?
 - a. If the answer is *yes*, then the project is potentially fully fundable using impact fees.
 - b. If the answer is *no* (generally because there is a repair, replacement, or increase in the standard of service component), then the project is usually only partially fundable by impact fees.

In cases where a project may be funded using impact fees, the Impact Fee Coordinator examines the current cash flow analysis to determine how much in collected funds is attributed to the relevant capital category. The cash flow analysis also tracks fee disbursement over time, so it is a useful tool for providing guidance on overall spending trends. The cash flow analyses for each of the fee categories are presented on the following pages (they are also presented in the Calendar Year 2007 Impact Fee Annual Report).

Cash Flow Analyses

The following 4 tables constitute the official cash flow analyses for each of the 4 impact fee categories. The financial data are cumulative through the end of calendar year 2007 (second quarter FY 2008) and include projections to the end of FY 2008. Note that the projections assume the equivalent fee intake of 160 additional single family homes in FY 2008 Q3 and Q4.

Table 4. School Cash Flow Analysis

Balance as of 31 Dec 2007		\$7,758,323		
	Allocation	Actual	Prior Draws /1	FY 2009 Eligible /3
Elementary	30%	\$2,314,875		\$3,210,455
Middle/High	63%	\$4,895,581	\$7,900,000	
Admin/Support	7%	\$547,868		\$547,868
	100%	\$7,758,323		\$3,758,323

/1 Draw History

FY 2007	\$3,500,000	New high school
FY 2008	\$4,400,000	New high school

PROJECTED Balance - 30 June 2008 /2		\$9,036,923		
	Allocation	Actual	Prior Draws /1	FY 2009 Eligible /3
Elementary	30%	\$2,696,375		\$4,398,765
Middle/High	63%	\$5,702,390	\$7,900,000	
Admin/Support	7%	\$638,159		\$638,159
	100%	\$9,036,923		\$5,036,923

Notes

/2 Projection assumes additional 160 SF Homes in CY 2008 Q1 & Q2.

/3 Does not include \$4,000,000 in approved but not yet spent funds for high school.

Table 5. Law Enforcement Cash Flow Analysis

Balance as of 31 Dec 2007		\$75,252		Prior Draws	FY 2009
	Allocation	Actual	/1	Eligible /2	
Vehicles	34%	\$25,391	\$32,500	\$75,252	
Buildings	66%	\$49,861			
	100%	\$75,252		\$75,252	

/1 Draw History

FY 2007	\$28,500	Cruiser
FY 2008	\$32,500	Cruiser

PROJECTED Balance - 30 June 2008 /2		\$91,452		Prior Draws	FY 2009
	Allocation	Actual	/1	Eligible /3	
Vehicles	34%	\$30,857	\$32,500	\$91,452	
Buildings	66%	\$60,595			
	100%	\$91,452		\$91,452	

Notes

- /2 Projection assumes additional 160 SF Homes in CY 2008 Q1 & Q2.
- /3 The County has spent \$3.1 million on a new sheriff's facility, eliminating the need for expansion funding by impact fees.

Table 6. Parks & Recreation Cash Flow Analysis

Balance as of 31 Dec 2007		\$416,362		
			Prior Draws	
	Allocation	Actual	/1	FY 2009 Eligible
Land	40%	\$167,030		\$211,030
Improvements	56%	\$232,253	\$88,000	\$144,253
Vehicles/equipment	4%	\$17,079		\$61,079
	100%	\$416,362		\$416,362

/1 Draw History

FY 2008	\$60,000	Childrens Play Equip - Sam Michaels Park
FY 2007	\$28,000	Fitness Equipment - Sam Michaels Park

PROJECTED Balance: 30 June 2008 /2		\$506,482		
	Allocation	Actual	Draws /1	FY 2009 Eligible
Land	40%	\$203,183		\$247,183
Improvements	56%	\$282,524	\$88,000	\$194,524
Vehicles/equipment	4%	\$20,776		\$64,776
	100%	\$506,482		\$506,482

Notes

/2 Projection assumes additional 160 SF Homes in CY 2008 Q1 & Q2.

Table 7. Fire & EMS Cash Flow Analysis

Balance as of 31 Dec 2007		\$540,847		
			Prior	
	Allocation	Actual	Draws /1	FY 2009 Eligible
Stations and Land	38%	\$204,043		\$204,043
Vehicles/equipment	62%	\$336,804		\$336,804
	100%	\$540,847		\$540,847

/1 Draw History

There have been no disbursements of Impact Fee Funds.

PROJECTED Balance: 30 June 2008 /2		\$613,207		
			Prior	
	Allocation	Actual	Draws /1	FY 2009 Eligible
Stations and Land	38%	\$231,342		\$231,342
Vehicles/equipment	62%	\$381,865		\$381,865
	100%	\$613,207		\$613,207

Notes

/2 Projection assumes additional 160 SF Homes in CY