

FY 2025 Capital Improvement Plan

Schools

Law Enforcement

Parks & Recreation

Emergency Services

Administrative Facilities

Jefferson County Commission

Engineering Department/Office of Impact Fees

11 January 2024

FY 2025 Impact Fee Program Capital Improvement Plan

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Overview

This document constitutes the Jefferson County Impact Fee Program Capital Improvement Plan for Fiscal Year 2025 (which begins July 1 2024). It consists of two categories, those eligible for Impact Fee funding for capital improvements and those ineligible. For the entities eligible for Impact Fee funding, their names and their associated impact fee category are indicated below (impact fee categories noted in square brackets):

- Jefferson County Board of Education [School]
- Sheriff of Jefferson County [Law Enforcement]
- Jefferson County Parks & Recreation Commission [Parks and Recreation]
- Jefferson County Emergency Services Agency [EMS]
- Jefferson County Administrative Facilities [Administrative Facilities]

The total funding request for all projects over the upcoming fiscal year as well as the next five outlying years is \$188,072,100 (down from \$191,107,249 in FY 2024). Of this amount, \$3,251,000 represents the funding requests for FY 2025 (in FY 2024 the amount was \$3,571,000).

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***. Any supplementary documentation is included with the appropriate ***CIP Form 2***. Proposed projects that directly impact the County Budget also require ***Form 2B – Budget Impact Analysis***; however, the projects submitted for FY 2025 do not require funding from the County's General or Capital Outlay Funds.

Each entity's submission is entered into the Capital Improvement Plan database, which permits comments from the Impact Fee Program Specialist to be included with ***CIP Form 1***. In the case of the Board of Education, ***CIP Form 2*** documents are not required. The original submissions received from all entities are on file within the Engineering Department/Office of Impact Fees.

Overview of Funding Options

This document lists planned capital projects within the Jefferson County Impact Fee Program of which some entities have several options for funding available to them. In general, revenues available to fund capital projects may be classed into one of the following categories:

- Direct County support (General and Coal Severance Funds, etc.).
- General Obligation/Construction Bonds (currently only one such bond is in effect for the taxpayers of Jefferson County – a school construction bond). Loans mediated through banks to the County Building Commission also fall into this category.
- State support (usually as School Building Authority grants, or similar grants through other state agencies).
- Federal grants.
- Impact fees (see the discussion on page 12 for details).
- Entity-specific user fees (for example Park & Recreation or Fire/Ambulance fees).
- Donations and gifts (bequeathments, corporate partnerships, etc.).

The major funding mechanisms will be briefly discussed in the following section.

(a) Direct County Support

The County Commission has the authority to use monies from the General and/or Coal Severance Fund to assist with the funding of County projects. Previously, several dedicated Capital Outlay funds have been established for this purpose using General Fund revenue. In prior years, these funds have been used to build the Sam Michael's Park Community Center, and to purchase and renovate several other buildings. Among some of the other projects which have benefited from these funds includes the Emergency Communications Center, the Sheriff's Department, and the County Maintenance Facility which are all located in the Bardane Industrial Park. In downtown Charles Town, the Old Jail was renovated for the Circuit Court and most recently, the purchase and renovation of the Gray Building which now houses the Prosecuting Attorney's Office. These funds have also assisted with the mortgage payments for the new Emergency Services Agency building.

(b) General Obligation/Construction Bonds

Only the County Commission and the Board of Education may propose special levies to fund capital projects. In both cases the question of a levy must be placed before the County's voters and must receive a minimum of 60% of the vote.

This type of funding mechanism is rarely used in Jefferson County. The Board of Education has floated several construction bonds which have funded expansion and renovation projects at Jefferson High School and part of the construction costs at Washington High School.

Jefferson County has an appointed Building Commission. The County Commission, through its Building Commission, may borrow money from any type of lending financial institution or issue general obligation bonds. If the loan is to acquire land or construct a building, the deed to the property is transferred from the County Commission (or other entity) to the Building Commission. Generally, the County Commission funds the Building Commission to provide revenue to satisfy the terms of the loan. Building Commissions were specifically granted this authority in order to prevent County Commissions of obligating future Commissions via the issuance of bonds or by securing mortgages or loans¹.

(c) State Support

The only significant source of state-supplied capital funding for the County comes from the State School Building Authority (SBA). This entity sets school construction standards and releases funds, generally for entities that bring significant cash matches. In the past few funding cycles, the Jefferson County Board of Education has used collected impact fee monies as a monetary match. The SBA has responded favorably by providing monies for several construction and school expansion projects. No other entity, including the County Commission, has an equivalent state funding agency.

(d) Federal Support

Unfortunately, Federal monies have not been a predictable or reliable revenue stream to fund capital projects within Jefferson County. The Sheriff's Department has in the past received some Federal monies for capital projects, but historically the funding amounts have been relatively small and random in nature. Federal monies are also available to fund capital projects for EMS entities.

Summary of Impact Fee Fundable Projects

Table 1 lists all *priority 1* projects (described as Urgent/Mandatory on *CIP Form 2*) as requested by each entity. 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.

Table 2 lists all Urgent and Non-Urgent capital improvement projects requested by each entity, regardless of being fundable by impact fees. This is each entities' overall "wish list".

Table 3 identifies *only* those projects that are **impact fee-fundable**, which are eligible for funding by available impact fees, either in whole or in part. Emphasis on approving impact fee expenditure on projects requested is suggested to be for *priority 1* projects first. The Impact Fee Program Specialist has determined which of the projects that are impact fee fundable for FY 2025 based on the current availability of impact fee funds for each of the impact fee categories and their associated bank accounts, prior and current allocation sources, along with the impact fee collection projections for the remainder of FY 2024.

¹ See WV Code §8-30 *et seq.*

Table 1. FY 2025 Priority 1 Projects (Urgent/Mandatory) - All Funding Sources

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
Jefferson County Board of Education											
1	1	Shepherdstown Elementary School	\$33,420,400	\$1,276,081	\$0	\$33,420,400	\$0	\$0	\$0	\$0	\$0
2	1	High School Auxiliary Gym	\$5,178,150	\$1,910,688	\$0	\$5,178,150	\$0	\$0	\$0	\$0	\$0
3	1	New Middle School (10+ yrs)	\$43,000,000	\$2,166,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	1	ROTC Wing at Jefferson High School	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$0
5	1	New High School	\$64,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	1	Impact Fee Study	\$25,000	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
TOTALS			\$147,123,550	\$5,352,973	\$0	\$38,598,550	\$25,000	\$0	\$1,500,000	\$0	\$0
Jefferson County Emergency Services Agency											
1	1	JCESA Building Mortgage	\$520,328	\$0	\$81,000	\$0	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000
TOTALS			\$520,328	\$0	\$81,000	\$0	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000

Table 2. FY 2025 Projects (Urgent and Non-Urgent) - All Priorities

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
Jefferson County Board of Education											
1	1	Shepherdstown Elementary School	\$33,420,400	\$1,276,081	\$0	\$33,420,400	\$0	\$0	\$0	\$0	\$0
2	1	High School Auxiliary Gym	\$5,178,150	\$1,910,688	\$0	\$5,178,150	\$0	\$0	\$0	\$0	\$0
3	1	New Middle School (10+ yrs)	\$43,000,000	\$2,166,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	1	ROTC Wing at Jefferson High School	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$0
5	1	New High School	\$64,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	1	Impact Fee Study	\$25,000	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
TOTALS			\$147,123,550	\$5,352,973	\$0	\$38,598,550	\$25,000	\$0	\$1,500,000	\$0	\$0
Sheriff of Jefferson County											
1	2	Weapons Training Qualifications Range Exterior Expansion	\$100,000	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0
2	2	Temporary Sheriff's Office Space Interior Expansion	\$1,200,000	\$0	\$600,000	\$0	\$400,000	\$100,000	\$100,000	\$0	\$0
3	2	Temporary Sheriff's Office Space	\$300,000	\$200,000	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0
4	2	Mobile Data Terminal System for Police Vehicles	\$184,500	\$0	\$0	\$0	\$31,500	\$31,500	\$10,000	\$50,000	\$61,500
5	2	Permanent Jefferson County Sheriff's Office	\$7,000,000	\$75,000	\$1,500,000	\$0	\$1,500,000	\$2,000,000	\$2,000,000	\$0	\$0
6	2	Purchase of Police Cruisers x 18	\$900,000	\$0	\$0	\$0	\$175,000	\$175,000	\$175,000	\$175,000	\$200,000
TOTALS			\$9,684,500	\$300,000	\$2,275,000	\$0	\$2,281,500	\$2,331,500	\$2,310,000	\$225,000	\$261,500
Jefferson County Parks & Recreation Commission											
1	3	2026 Parks Master Plan	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0
2	2	Program Support Vehicle	\$40,000	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0
3	2	Sam Michael's Park (Septic Upgrades)	\$750,000	\$0	\$450,000	\$300,000	\$0	\$0	\$0	\$0	\$0
4	2	South Jefferson Park (Master Plan)	\$75,000	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
5	2	Sam Michael's Park (Playground)	\$140,000	\$0	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$0

Table 2. FY 2025 Projects (Urgent and Non-Urgent) - All Priorities

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
6	2	Sam Michael's Park (Splash Pad)	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0
7	2	Maintenance Vehicle	\$45,000	\$0	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0
8	2	James Hite Park (Dog Park)	\$78,000	\$0	\$0	\$0	\$0	\$0	\$78,000	\$0	\$0
9	2	James Hite Park (Phase III)	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
10	2	James Hite Park (Pickleball Courts)	\$350,000	\$0	\$200,000	\$150,000	\$0	\$0	\$0	\$0	\$0
11	2	James Hite Park (Utilities)	\$1,800,000	\$0	\$0	\$0	\$0	\$100,000	\$850,000	\$850,000	\$0
12	2	Sam Michael's Park (Community Center Expansion)	\$2,600,000	\$0	\$100,000	\$0	\$0	\$2,500,000	\$0	\$0	\$0
13	2	Land Acquisition	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
TOTALS			\$10,185,000	\$0	\$895,000	\$520,000	\$145,000	\$2,640,000	\$1,228,000	\$850,000	\$2,800,000
Jefferson County Emergency Services Agency											
1	1	JCESA Building Mortgage	\$520,328	\$0	\$81,000	\$0	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000
TOTALS			\$520,328	\$0	\$81,000	\$0	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000
Jefferson County Administrative Facilities											
1	1	County Administrative Facilities/Courts - Prosecutor Cost Recovery	\$180,222	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$21,379
TOTALS			\$180,222	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$21,379

Table 3. FY 2025 Impact Fundable Projects

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
Jefferson County Board of Education											
1	1	Shepherdstown Elementary School	\$33,420,400	\$1,276,081	\$0	\$33,420,400	\$0	\$0	\$0	\$0	\$0
2	1	High School Auxiliary Gym	\$5,178,150	\$1,910,688	\$0	\$5,178,150	\$0	\$0	\$0	\$0	\$0
3	1	New Middle School (10+ yrs)	\$43,000,000	\$2,166,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	1	ROTC Wing at Jefferson High School	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$0
5	1	New High School	\$64,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	1	Impact Fee Study	\$25,000	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
TOTALS			\$147,123,550	\$5,352,973	\$0	\$38,598,550	\$25,000	\$0	\$1,500,000	\$0	\$0

Impact Fee Specialist Recommendations – Jefferson County Board of Education				
#	Pri	Project	Fee Funding Potential	Comments
There are no current impact fee project requests for the Board of Education at this time for FY 2025. All above projects approved in FY 2023 during 6 October 2022 County Commission meeting and are on-going in process.				

Sheriff of Jefferson County											
1	2	Weapons Training Qualifications Range	\$100,000	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0
2	2	Internal Expansion Temporary Sheriff's Office Space	\$300,000	\$200,000	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0
TOTALS			\$400,000	\$225,000	\$175,000	\$0	\$175,000	\$25,000	\$25,000	\$0	\$0

Impact Fee Specialist Recommendations – Sheriff of Jefferson County				
#	Pri	Project	Fee Funding Potential	Comments
1	2	Weapons Training Qualifications Range	Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is \$388,246 in the "Sheriff Facilities & Study" capital category of this project. This request is fully fundable up to this limit, which is projected to have an estimated balance of \$500,317 on June 30, 2023.

Table 3. FY 2025 Impact Fundable Projects

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
					Full funding is currently available in the Law Enforcement account for this \$25,000 request, in FY 2025. The CIP impact fees funding request through FY 2030 is \$75,000 and is currently available, which completes this funding request.						
3	2	Internal Expansion of Temporary Sheriff's Office Space		Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is \$388,246 in the "Sheriff Facilities & Study" capital category of this project. This request is fully fundable up to this limit, which is projected to have an estimated balance of \$500,317 on June 30, 2024. Full funding is currently available in the Law Enforcement account for this \$150,000 request, in FY 2025. The CIP impact fees funding request through FY 2030 is \$150,000 and is currently available, which completes this funding request.						

Jefferson County Parks & Recreation Commission

3	2	Sam Michaels Park (Septic Upgrades)	\$750,000		\$0	\$450,000	\$300,000	\$0	\$0	\$0	\$0	\$0
4	2	South Jefferson Park (Master Plan)	\$75,000		\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
5	2	Sam Michaels Park (Playground)	\$140,000		\$0	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$0
10	2	James Hite Park (Pickleball Courts)	\$350,000		\$0	\$200,000	\$150,000	\$0	\$0	\$0	\$0	\$0
TOTALS			\$1,315,000		\$0	\$795,000	\$520,000	\$0	\$0	\$0	\$0	\$0

Impact Fee Specialist Recommendations – Jefferson County Parks & Recreation Commission

#	Pri	Project	Fee Funding Potential	Comments
3	2	Sam Michaels Park (Septic Upgrades)	Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is \$1,231,906 in the "Park Improvements, Facilities (bldgs.) & Study" capital category of this project and is currently fully fundable up to that amount and contingent upon the availability of funds in the Parks and Rec impact fee account, which is projected to have an estimated balance of \$1,549,280 on June 30, 2024. Full funding is currently available in the Parks and Rec impact fee account for this \$450,000 request, in FY 2025. No additional funding request in future fiscal years is indicated and this appears to be a one-time request for this project. Total cost is being supplemented with \$300,000 of funding from other sources.
4	2	South Jefferson Park (Master Plan)	Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is \$1,231,906 in the "Park Improvements, Facilities (bldgs.) & Study" capital category of this project and is currently fully fundable up to that amount and contingent upon the availability of funds in the Parks and Rec impact fee account, which is projected to have an estimated balance of \$1,549,280 on June 30, 2024.

Table 3. FY 2025 Impact Fundable Projects

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
					Full funding is currently available in the Parks and Rec impact fee account for this \$75,000 request, in FY 2025. No additional funding request in future fiscal years is indicated and this appears to be a one-time request for this project.						
5	2	Sam Michaels Park (Playground)		Eligible for Full Funding due to being for new growth							
					As of December 31, 2023, the remaining allocation amount is \$1,231,906 in the "Park Improvements, Facilities (bldgs.) & Study" capital category of this project and is currently fully fundable up to that amount and contingent upon the availability of funds in the Parks and Rec impact fee account, which is projected to have an estimated balance of \$1,549,280 on June 30, 2024.						
					Funding for this project is available in the Parks and Rec impact fee account for this \$70,000 request in FY 2025. No additional funding request in future fiscal years is indicated and this appears to be a one-time request for this project. Total cost is being supplemented with \$70,000 of funding from other sources.						
10	2	James Hite Park (Pickleball Courts)		Eligible for Full Funding due to being for new growth							
					As of December 31, 2023, the remaining allocation amount is \$1,231,906 in the "Park Improvements, Facilities (bldgs.) & Study" capital category of this project and is currently fully fundable up to that amount and contingent upon the availability of funds in the Parks and Rec impact fee account, which is projected to have an estimated balance of \$1,549,280 on June 30, 2024.						
					Funding for this project is available in the Parks and Rec impact fee account for this \$200,000 request in FY 2025. No additional funding request in future fiscal years is indicated and this appears to be a one-time request for this project. Total cost is being supplemented with \$150,000 of funding from other sources.						

Jefferson County Emergency Services Agency (EMS)

1	1	JCESA Building Mortgage	\$520,328		\$0	\$81,000	\$0	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000
TOTALS			\$520,328		\$0	\$81,000	\$0	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000

Impact Fee Specialist Recommendations – Jefferson County Emergency Services Agency (EMS)

#	Pri	Project	Fee Funding Potential	Comments
1	1	JCESA Building Mortgage	Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is \$615,366 in the "Facilities Mortgage - Cost Recovery & Study" capital category of this project. This request is fundable up to future growth's cost of \$520,328. However, fully funding the current request is contingent upon availability of funds in the EMS impact fee account; which is projected to have an estimated balance of only \$129,615 on June 30, 2024.
				Funding for this project is available in the EMS impact fee account for the full \$81,000. However, it appears that there will be insufficient funding in future fiscal years to pay the full \$81,000 mortgage from impact fee funds since impact fees revenue for this entity is only averaging \$20,000 per year; the ESA will need to find another funding source.

Table 3. FY 2025 Impact Fundable Projects

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030	
Jefferson County Administrative Facilities												
		County Administrative Facilities/Courts -										
1	1	Prosecutor Cost Recovery	\$180,222		\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$21,379
TOTALS			\$180,222		\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$21,379

Impact Fee Specialist Recommendations – Jefferson County Administrative Facilities				
#	Pri	Project	Fee Funding Potential	Comments
1	1	County Administrative Facilities/Courts - Prosecutor Cost Recovery	Not Fee Fundable At This Time	There is no current impact fee request for this project and we do not foresee a potential request until FY 2026 being the earliest due to total impact fee collection and other funding sources.
Fees added as per County Commission approval 3 November 2021.				

Impact Fee Program Specialist's Notes

(e) Authority

Pursuant to West Virginia State Code, Chapter 7, Article 20, Section 6 (§7-20-6) counties which have enabled impact fees must maintain a Impact Fee Program Capital Improvement Plan. Only the 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 Impact Fee Program Capital Improvement Plan, and the identification of **Impact Fee Fundable** projects, is outlined in Jefferson County Impact Fee Procedures Ordinance 2003-1 Section 3(C) *et seq.*

Any subsequent changes to the approved Capital Improvement Plan shall be approved by the County Commission.

(f) Overview

The role of the Impact Fee Program Specialist is to identify projects from the Impact Fee Program Capital Improvement Plan which are eligible for funding. This is done for each capital category for each entity for which impact fees are collected (Impact Fees Ordinance 2003-1 Section 6(A)(2)(b)).

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. However, it is important to note that such projects **may be** eligible for funding by other revenue sources.
 - b. If the answer is **yes**, then the project is eligible, and 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 impact fee-fundable**.
 - 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 Program Specialist examines the current cash flow analysis to determine how much in collected funds is attributed to the relevant capital category (i.e. schools, land, buildings, equipment, vehicles). 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.

Cash Flow Analyses

The following 5 tables constitute the official cash flow analyses for each of the five impact fee categories:

- Jefferson County Board of Education [School]
- Sheriff of Jefferson County [Law Enforcement]
- Jefferson County Parks & Recreation Commission [Parks and Recreation]
- Jefferson County Emergency Services Agency [EMS]
- Jefferson County Administrative Facilities [Administrative Facilities]

The revenue and expenditures data are cumulative from the beginning of the respective fee collection start date through January 1, 2024 (50% of FY 2024). The projected balance runs to July 1, 2024, which is the end of FY 2024 and the start of FY 2025.

For the purposes of projecting the cash flow analysis from 1 January 2023 through 30 June 2023, it was assumed that the County growth rate for the period of 1 January 2024 through 30 June 2024, will be constant and equal to the same time period last year. During this period, there were 198 new single family detached structures (of which 1 qualified for the Affordable Housing Discount), 191 new townhouse structures, 2 duplex structures, and 0 multi-family units. For projecting the future cash flow from 1 January 2024 through 30 June 2024, we assumed the following:

198	Single-family units
191	Townhouse units
2	Duplex units
0	Multi-family units

While there were seven commercial development projects in CY 2023, the amount of impact fees collected due to commercial development, during the same cash flow projection time period last year, is \$0.00. The amount of commercial impact fees collected is insignificant and therefore is not considered in the cash flow projection.

Schools - Percent Allocation & Amount Available by Capital Category

(Target Allocation % based on 2020 LOS Recalculation Study)

Balance as of 31 December 2023								
Capital Category		2015 Study Allocation Percent	Total Revenue Collected	Capital Category Allocation %	Capital Category Revenue Allocation	Capital Category Revenue Expended	31 December 2023 Capital Category Amount Available	Comments
2015 Study Capital Categories								
Elementary School & Land	Froze as of 09/02/2021	29.2%	\$33,202,384	29.2%	\$9,695,096	\$9,831,839	-\$136,743	Fund
Middle School/High School & Land and Study	Froze as of 09/02/2021	67.8%	\$33,202,384	67.8%	\$22,511,217	\$19,346,772	\$3,164,445	Fund
Administrative Offices & Maintenance Shop	Froze as of 09/02/2021	3.0%	\$33,202,384	3.0%	\$996,072	\$2,020,200	-\$1,024,128	Capital Category Overspent
				100.0%	\$33,202,384	\$31,198,811	\$2,003,573	Previously Allocated Funds Available. Revenue Collected and Allocations Frozen in Place in
2021 Study Capital Category								
High Schools & Land Only	Residential Dwelling Unit Fee Set by County Commission	2020 Study Allocation Percent	\$1,301	100.0%	\$1,301	\$0	\$1,301	Beginning 9/03/2021 Additional Funds Available for High Schools Only.
Grand Total for Schools =					\$33,203,685	\$31,198,811	\$2,004,874	(Total Funds Available)

Balance Projected through 30 June, 2024								
Capital Category		2015 Study Allocation Percent	Projected Total Revenue Collected	Capital Category Allocation %	Capital Category Revenue Allocation	Total Expended	June 30, 2024 Projected Capital Category Amount Available	Comments
2015 Study Capital Categories								
Elementary School & Land	Froze as of 09/02/2021	29.2%	\$33,202,384	29.2%	\$9,695,096	\$9,831,839	-\$136,743	Do Not Fund
Middle School/High School & Land and Study	Froze as of 09/02/2021	67.8%	\$33,202,384	67.8%	\$22,511,217	\$19,346,772	\$3,164,445	Fund
Administrative Offices & Maintenance Shop	Froze as of 09/02/2021	3.0%	\$33,202,384	3.0%	\$996,072	\$2,020,200	-\$1,024,128	Do Not Fund
					\$33,202,384	\$31,198,811		
2021 Study Capital Category								
High Schools & Land Only	Residential Dwelling Unit Fee Set by County Commission	2020 Study Allocation Percent	\$1,692	100.0%	\$1,692	\$0	\$1,692	Funds for High Schools Only
Grand Total for Schools =				100%	\$33,204,076	\$31,198,811	\$2,005,265	(Projected Funds Available)

*Calculated Based on July 16, 2021 Impact Fees Recalculation Report by TischlerBise using the Capital Category LOS Cost Calculations (See Fig. S15)

Law Enforcement - Percent Allocation & Amount Available by Capital Category

(Target Allocation % based on 2020 LOS Recalculation Study)

Balance as of 31 December 2023								
Capital Category	Cost Per Person (Level of Service*)	Percent of Total Cost per Person*	Total Revenue Collected	Capital Category Allocation %	Capital Category Revenue Allocation	Capital Category Revenue Expended	December 31, 2023 Capital Category Amount Available	Comments
	(2020 Study, Fig. L14)							
Sheriff Facilities & Study	\$107.66	50.7%	\$841,798	50.7%	\$427,047	\$38,801	\$388,246	Fund
Sheriff Vehicles	\$71.02	33.5%	\$841,798	33.5%	\$281,710	\$236,454	\$45,256	Fund
Law Enforcement Equipment	\$19.77	9.3%	\$841,798	9.3%	\$78,420	\$18,211	\$60,210	Fund
Animal Control Facilities	\$7.35	3.5%	\$841,798	3.5%	\$29,155	\$0	\$29,155	Fund
Animal Control Vehicles	\$6.42	3.0%	\$841,798	3.0%	\$25,466	\$0	\$25,466	Fund
Total for Sheriff/Law Enforcement =	\$212.22	100%		100%	\$841,798	\$293,466	\$548,332	(Total Funds Available)

Balance Projected through 30 June, 2024								
Capital Category	Projected Total Revenue Collected	Capital Category Allocation %	Capital Category Revenue Allocation	Total Revenue Expended	June 30, 2024 Projected Capital Category Amount Available	Comments		
Sheriff Facilities & Study	\$1,062,713	50.7%	\$539,118	\$38,801	\$500,317	Fund This Category		
Sheriff Vehicles	\$1,062,713	33.5%	\$355,640	\$236,454	\$119,186	Fund This Category		
Law Enforcement Equipment	\$1,062,713	9.3%	\$99,000	\$18,211	\$80,790	Fund This Category		
Animal Control Facilities	\$1,062,713	3.5%	\$36,806	\$0	\$36,806	Fund This Category		
Animal Control Vehicles	\$1,062,713	3.0%	\$32,149	\$0	\$32,149	Fund This Category		
Total for Sheriff/Law Enforcement =		100%	\$1,062,713	\$293,466	\$769,247	(Projected Funds Available)		

*Calculated Based on July 16, 2021 Impact Fees Recalculation Report by TischlerBise using the Capital Category LOS Cost Calculations (See Fig. L14)

Parks & Recreation - Percent Allocation & Amount Available by Capital Category

(Target Allocation % based on 2020 LOS Recalculation Study)

Balance as of 31 December 2023								
Capital Category	Cost Per Person (Level of Service*)	Percent of Total Cost per Person	Total Revenue Collected	Capital Category Allocation %	Capital Category Revenue Allocation	Capital Category Revenue Expended	31 December 2023 Capital Category Amount Available	Comments
	(2020 Study, Fig. P11)							
Park Improvements, Facilities (bldgs.) & Study	\$305.21	80.7%	\$3,347,784	80.7%	\$2,701,185	\$1,469,279	\$1,231,906	Fund
Park Land	\$66.26	17.5%	\$3,347,784	17.5%	\$586,418	\$521,200	\$65,218	Fund
Park Vehicles & Equipment	\$6.80	1.8%	\$3,347,784	1.8%	\$60,182	\$90,815	-\$30,633	Capital Category Overspent
Total for Parks & Recreation =	\$378.27	100.00%		100.0%	\$3,347,784	\$2,081,294	\$1,266,490	(Total Funds Available)

Balance Projected through June 30, 2024						
Capital Category	Projected Total Revenue Collected	Capital Category Allocation %	Capital Category Projected Revenue Allocation	Capital Category Revenue Expended	June 30, 2024 Projected Capital Category Amount Available	Comments
Park Improvements, Facilities (bldgs.) & Study	\$3,741,130	80.7%	\$3,018,559	\$1,469,279	\$1,549,280	Fund
Park Land	\$3,741,130	17.5%	\$655,318	\$521,200	\$134,118	Fund
Park Vehicles & Equipment	\$3,741,130	1.8%	\$67,253	\$90,815	-\$23,562	Do Not Fund This Category
Total for Parks & Recreation =		100%	\$3,741,130	\$2,081,294	\$1,659,836	(Projected Funds Available)

*Calculated Based on July 16, 2021 Impact Fees Recalculation Report by TischlerBise using the Capital Category LOS Cost Calculations (See Figure, P11).

Emergency Services - Percent Allocation & Amount Available by Capital Category

(Target Allocation % based on 2020 LOS Recalculation Study)

Balance as of 31 December 2023								
Capital Category	Cost Per Person (Level of Service*)	Percent of Total Cost per Person*	Total Revenue Collected	Capital Category Allocation %	Capital Category Revenue Allocation	Capital Category Revenue Expended	December 31, 2023 Capital Category Amount Available	Comments
	(2020 Study, Fig. E7)							
EMS Vehicles & Equipment	\$13.58	34.0%	\$1,749,820	34.0%	\$595,254	\$1,122,451	-\$527,196	Capital Category Overspent
EMS Facilities Mortgage - Cost Recovery & Study	\$26.34	66.0%	\$1,749,820	66.0%	\$1,154,566	\$539,200	\$615,366	Fund
Total for Emergency Services =	\$39.92	100%		100%	\$1,749,820	\$1,661,651	\$88,169	(Total Funds Available)

Balance Projected through 30 June, 2024						
Capital Category	Projected Total Revenue Collected	Capital Category Allocation %	Capital Category Allocation	Total Expended	June 30, 2024 Projected Capital Category Amount Available	Comments
EMS Vehicles & Equipment	\$1,791,266	34.0%	\$609,354	\$1,122,451	-\$513,097	Do not Fund this category
EMS Facilities Mortgage - Cost Recovery & Study	\$1,791,266	66.0%	\$1,181,913	\$539,200	\$642,713	Fund
Total for Emergency Services =		100%	\$1,791,266	\$1,661,651	\$129,615	(Projected Funds Available)

*Calculated Based on July 16, 2021 Impact Fees Recalculation Report by TischlerBise using the Capital Category LOS Cost Calculations (See Fig. E7)

Administrative Facilities - Percent Allocation & Amount Available by Capital Category

(Target Allocation % based on 2020 LOS Recalculation Study)

Balance as of 31 December 2023								
Capital Category	Cost Per Person (Level of Service*)	Percent of Total Cost per Person	Total Revenue Collected	Capital Category Allocation %	Capital Category Revenue Allocation	Capital Category Revenue Expended	31 December 2023 Capital Category Amount Available	Comments
Court Facilities (Existing Facilities Cost Recovery) & Study	(2020 Study, Fig. CA5) \$17.53	100.0%	\$58,843	100.0%	\$58,843	\$0	\$58,843	New Impact Fee Entity in 2021
Total for Administrative Facilities =	\$17.53	100.00%		100.0%	\$58,843	\$0	\$58,843	(Total Funds Available)

Balance Projected through June 30, 2024						
Capital Category	Projected Total Revenue Collected	Capital Category Allocation %	Capital Category Projected Revenue Allocation	Capital Category Revenue Expended	June 30, 2024 Projected Capital Category Amount Available	Comments
Court Facilities (Existing Facilities Cost Recovery) & Study	\$77,220	100.0%	\$77,220	\$0	\$77,220	Funds Transfer to CC General Fund as Repayment for Funds Already Expended
Total for Administrative Facilities =		100%	\$77,220	\$0	\$77,220	(Projected Funds Available)

*Calculated Based on July 16, 2021 Impact Fees Recalculation Report by TischlerBise using the Capital Category LOS Cost Calculations (See Figure, CA5).