

# **Annual Report on Impact Fees**

## **January 2024 – December 2024**

**Engineering Department**  
**Office of Impact Fees**

**Jefferson County Government**

**28 January 2025**



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## Executive Summary

### **1.1. Trends in Fee Collection**

Permitting for new residential construction in Jefferson County in Calendar Year (CY) 2024 increased relative to CY 2023. There were 1031 impact fee applications processed in CY 2024 versus 796 residential impact fee applications in CY 2023; a 29.5% increase. Of that total in CY 2024, 14 applications were for replacement of existing dwelling units, which do not represent new growth and were exempt from impact fees.

Permitting for new commercial construction in Jefferson County in CY 2024 decreased relative to CY 2023. There were 8 impact fee applications processed in CY 2024 versus 17 in CY 2023.

**Table 1A. Total County Residential Building Permits (CY 2004-2024)**

Year	Single Family			Town Home			Duplex			Multifamily			Grand
	Exempt	Fees	Total	Exempt	Fees	Total	Exempt	Fees	Total	Exempt	Fees	Total	Total
2004	49	269	318	0	5	5	0	0	0	0	0	0	323
2005	39	324	363	0	22	22	0	0	0	0	0	0	385
2006	42	256	298	0	57	57	0	0	0	0	0	0	355
2007	38	213	251	0	66	66	0	0	0	0	0	0	317
2008	22	108	130	0	39	39	0	0	0	0	0	0	169
2009	25	75	100	0	50	50	0	0	0	0	0	0	150
2010	32	91	123	0	39	39	0	0	0	0	0	0	162
2011	21	73	94	1	40	41	0	0	0	0	0	0	135
2012	13	118	131	0	24	24	0	0	0	0	0	0	155
2013	4	207	211	0	38	38	0	0	0	0	0	0	249
2014	4	182	186	0	16	16	0	0	0	0	0	0	202
2015	14	182	196	0	8	8	0	4	4	0	96	96	304
2016	14	165	179	0	10	10	0	0	0	0	0	0	189
2017	14	225	239	0	8	8	0	4	4	0	0	0	251
2018	19	178	197	1	32	33	0	33	33	0	24	24	287
2019	13	165	178	0	36	36	0	11	11	0	0	0	225
2020	15	182	197	0	91	91	0	4	4	0	309	309	601
2021	17	383	400	0	43	43	0	1	1	0	0	0	444
2022	13	289	302	0	148	148	2	15	17	0	0	0	467
2023	14	397	411	5	363	368	0	8	8	1	8	9	796
2024	12	544	556	0	467	467	2	2	4	0	4	4	1,031
Total	434	4,626	5,060	7	1,602	1,609	4	82	86	1	441	442	7,197

**Table 1B. Total County Non-Residential Building Permits (CY 2004-2024)**

<b>Year</b>	<b>Exempt</b>	<b>Fees</b>	<b>Total</b>
<b>2004</b>	0	4	<b>4</b>
<b>2005</b>	0	5	<b>5</b>
<b>2006</b>	0	0	<b>0</b>
<b>2007</b>	10	12	<b>22</b>
<b>2008</b>	4	9	<b>13</b>
<b>2009</b>	3	2	<b>5</b>
<b>2010</b>	10	8	<b>18</b>
<b>2011</b>	1	11	<b>12</b>
<b>2012</b>	3	13	<b>16</b>
<b>2013</b>	1	3	<b>4</b>
<b>2014</b>	0	4	<b>4</b>
<b>2015</b>	0	5	<b>5</b>
<b>2016</b>	0	13	<b>13</b>
<b>2017</b>	1	6	<b>7</b>
<b>2018</b>	1	4	<b>5</b>
<b>2019</b>	1	21	<b>22</b>
<b>2020</b>	0	10	<b>10</b>
<b>2021</b>	0	9	<b>9</b>
<b>2022</b>	0	7	<b>7</b>
<b>2023</b>	0	17	<b>17</b>
<b>2024</b>	0	8	<b>8</b>
<b>Grand Total</b>	<b>35</b>	<b>171</b>	<b>206</b>

## 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 2024 and 2025 and run from 1 January 2024 through 31 December 2024. 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 five long term impact fee holding accounts (Schools, Law Enforcement, Parks & Recreation, EMS, and Administrative Facilities).

**Table 2. Fees Collected – Calendar Year 2024**  
**County & Municipal Combined**

Land Use	Type	Schools	Law	Parks & Rec	EMS	Admin. Facilities	Grand Total
Residential	Single Family	\$537	\$179,502	\$585,210	\$61,598	\$28,855	<b>\$855,702</b>
	Town Home	\$467	\$51,146	\$509,171	\$53,465	\$25,089	<b>\$639,338</b>
	Duplex	\$2	\$0	\$2,262	\$238	\$114	<b>\$2,616</b>
	Multifamily	\$4	\$0	\$3,150	\$334	\$153	<b>\$3,641</b>
	<b>Residential Total</b>	<b>\$1,010</b>	<b>\$230,648</b>	<b>\$1,099,793</b>	<b>\$115,635</b>	<b>\$54,211</b>	<b>\$1,501,297</b>
Commercial	Comm25Less	\$0	\$0	\$0	\$0	\$0	\$0
	Office10Less	\$0	\$0	\$0	\$0	\$0	\$0
	Office10-25	\$0	\$0	\$0	\$0	\$0	\$0
	Light Industrial	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Commercial Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>		<b>\$1,010</b>	<b>\$230,648</b>	<b>\$1,099,793</b>	<b>\$115,635</b>	<b>\$54,211</b>	<b>\$1,501,297</b>



**Table 3. Fees Collected by County Tax District – Calendar Year 2024**

Tax District	Land Use	Type	Schools	Law	Parks & Rec	EMS	Admin. Facilities	Grand Total
02 Charles Town	Residential	Single Family	\$155	\$96,032	\$170,817	\$17,978	\$8,479	\$293,461
		Townhome	\$68	\$40,976	\$72,908	\$7,676	\$3,556	\$125,184
	Residential Total		\$223	\$137,008	\$243,725	\$25,654	\$12,035	\$418,645
	Commercial	Office10Less	\$0	\$0	\$0	\$0	\$0	\$0
		Commercial Total		\$0	\$0	\$0	\$0	\$0
	02 Charles Town Grand Total			\$223	\$137,008	\$243,725	\$25,654	\$12,035
04 Harpers Ferry	Residential	Single Family	\$38	\$23,495	\$41,795	\$4,399	\$2,066	\$71,793
		Residential Total		\$38	\$23,495	\$41,795	\$4,399	\$2,066
		Light Industrial	\$0	\$0	\$0	\$0	\$0	\$0
		Commercial Total		\$0	\$0	\$0	\$0	\$0
	04 Harpers Ferry Grand Total			\$38	\$23,495	\$41,795	\$4,399	\$2,066
06 Kabletown	Residential	Single Family	\$22	\$13,708	\$24,382	\$2,566	\$1,214	\$41,892
		Residential Total		\$22	\$13,708	\$24,382	\$2,566	\$1,214
	06 Kabletown Grand Total			\$22	\$13,708	\$24,382	\$2,566	\$1,214
07 Middleway	Residential	Single Family	\$27	\$16,733	\$29,772	\$3,134	\$1,453	\$51,119
		Townhome	\$18	\$10,170	\$18,108	\$1,908	\$846	\$31,050
	Residential Total		\$45	\$26,903	\$47,880	\$5,042	\$2,299	\$82,169
	07 Middleway Grand Total			\$45	\$26,903	\$47,880	\$5,042	\$2,299
09 Shepherdstown	Residential	Single Family	\$48	\$29,534	\$52,538	\$5,530	\$2,596	\$90,246
		Residential Total		\$48	\$29,534	\$52,538	\$5,530	\$2,596
	09 Shepherdstown Grand Total			\$48	\$29,534	\$52,538	\$5,530	\$2,596
County Grand Total			\$376	\$230,648	\$410,320	\$43,191	\$20,210	\$704,745

**Table 4. Fees Collected by Municipal Tax District – Calendar Year 2024**

Tax District	Land Use	Type	Schools	Parks & Rec	EMS	Admin. Facilities	Grand Total
03 Charles Town Corp	Residential	Single Family	\$85	\$91,510	\$9,634	\$4,475	\$105,704
		Town Home	\$153	\$168,037	\$17,555	\$8,311	\$194,056
		Duplex	\$2	\$2,262	\$238	\$114	\$2,616
		Multifamily	\$4	\$3,150	\$334	\$153	\$3,641
	Residential Total		\$244	\$264,959	\$27,761	\$13,053	\$306,017
	Commercial	Comm25Less	\$0	\$0	\$0	\$0	\$0
		Office10Less	\$0	\$0	\$0	\$0	\$0
	Commercial Total		\$0	\$0	\$0	\$0	\$0
03 Charles Town Corp Grand Total			\$244	\$264,959	\$27,761	\$13,053	\$306,017
05 Harpers Ferry Corp	Residential	Single Family	\$3	\$3,143	\$331	\$151	\$3,628
	Residential Total		\$3	\$3,143	\$331	\$151	\$3,628
05 Harpers Ferry Corp Grand Total			\$3	\$3,143	\$331	\$151	\$3,628
08 Ranson Corp	Residential	Single Family	\$159	\$171,253	\$18,026	\$8,421	\$197,859
		Town Home	\$228	\$250,118	\$26,326	\$12,376	\$289,048
	Residential Total		\$387	\$421,371	\$44,352	\$20,797	\$486,907
	Commercial	Comm25Less	\$0	\$0	\$0	\$0	\$0
		Office10-25	\$0	\$0	\$0	\$0	\$0
	Commercial Total		\$0	\$0	\$0	\$0	\$0
08 Ranson Corp Grand Total			\$387	\$421,371	\$44,352	\$20,797	\$486,907
Municipal Grand Total			\$634	\$689,473	\$72,444	\$34,001	\$796,552
County Tax District Fees Collected Totals							\$704,745
Municipal Tax District Fees Collected Totals							\$796,552
GRAND TOTAL							\$1,501,297

### 1.3. Financial Data

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

<b>Month</b>	<b>Starting Balance</b>	<b>Total Deposits</b>	<b>Total Checks</b>	<b>Interest</b>	<b>Ending Balance</b>
January	\$74,050.40	\$115,676.00	\$74,050.40	\$58.26	\$115,734.26
February	\$115,734.26	\$151,300.00	\$115,734.26	\$82.84	\$151,382.84
March	\$151,382.84	\$157,605.00	\$151,382.84	\$76.55	\$157,681.55
April	\$157,681.55	\$131,915.00	\$157,681.55	\$81.97	\$131,996.97
May	\$131,996.97	\$159,503.00	\$131,996.97	\$84.62	\$159,587.62
June	\$159,587.62	\$170,592.00	\$159,587.62	\$82.05	\$170,674.05
July	\$170,674.05	\$118,074.00	\$170,674.05	\$77.29	\$118,151.29
August	\$118,151.29	\$71,530.00	\$118,151.29	\$49.26	\$71,579.26
September	\$71,579.26	\$141,693.00	\$71,579.26	\$75.10	\$141,768.10
October	\$141,768.10	\$106,680.00	\$141,768.10	\$70.80	\$106,750.80
November	\$106,750.80	\$82,896.00	\$106,750.80	\$63.07	\$82,959.07
December	\$82,959.07	\$90,478.00	\$82,959.07	\$74.16	\$90,552.16

December 2024 Outstanding Credits	<b>0</b>
January 2024 Transfers	<b>(\$90,552.16)</b>
01 January 2024 Deposits	<b>0</b>
01 January 2024 Balance	<b>0</b>

**Table 6. Impact Fee Holding Accounts**

Category	Schools	Law	Parks	EMS	Admin. Facilities
Account Number	3107582	3120120	3122808	3122816	33182570
Balance on 01 January 2024	\$2,004,875.24	\$548,331.95	\$1,266,489.98	\$88,168.58	\$58,842.77
Total Deposits	\$1,006.00	\$225,378.44	\$1,089,307.61	\$114,596.42	\$53,415.26
Withdraws /1	\$28,030.00	\$10,836.00	\$105,794.00	\$88,954.00	\$6,562.00
Interest Accrued - CY 2024	\$15,054.88	\$5,000.22	\$12,017.37	\$536.53	\$275.94
Balance on 31 December 2024	\$1,992,906.12	\$767,874.61	\$2,262,020.96	\$114,347.53	\$105,971.97
January Transfers /2	\$58.00	\$14,207.87	\$66,014.14	\$6,945.93	\$3,326.22
Of Which					
Transferred Fees	58.00	\$14,196.00	\$65,960.00	\$6,940.00	\$3,324.00
Transferred Interest	0.00	\$11.87	\$54.14	\$5.93	\$2.22
<b>Final Balance 03 January 2025</b>	<b>\$1,992,964.12</b>	<b>\$782,082.48</b>	<b>\$2,328,035.10</b>	<b>\$121,293.46</b>	<b>\$109,298.19</b>

**Notes**

/1 See Table 8 for details.

/2 From fees collected in December 2024 and transferred in January 2024.

## 1.4. Fees Disbursed

Fees are disbursed from the long-term accounts for only two reasons: refund and requisition. The transactional details for all fee disbursements are presented in Table 8.

### 1.4.1. Refunds

Refunds are only processed when a building permit is revoked and upon written request of the building permit applicant. There were two refunds processed in CY 2024.

### 1.4.2. Requisitions

The fee fundable projects approved by the Impact Fee Program Specialist for FY 2025 along with the approved funding amounts are listed in Table 7. The impact fee payments for projects listed on the FY 2025 Capital Improvement Plans are listed in Table 8. Projects eligible for funding by impact fees must be approved by the County Commission. The impact fee fundable projects for FY 2026 remain to be presented to the County Commission for approval.

**Table 7. FY 2025 Approved Fee Fundable Projects**

Category	Capital Improvement Project	Approved Impact Fee Funding
Schools	Shepherdstown Elementary School	\$1,276,081
	Ranson Elementary School	\$1,276,081
	High School Auxiliary Gym	\$1,910,688
	New Middle School (10 + Years)	\$3,232,660
Law Enforcement	Weapons Training Qualifications Range	\$25,000
	Internal Expansion Temporary Sheriff's Office Space	\$150,000
Parks and Recreation	Sam Michael's Park (Playground)	\$70,000
	South Jefferson Park (Master Plan)	\$75,000
	James Hite Park (Pickleball Courts)	\$200,000
	Sam Michael's Park (Septic Upgrades)	\$450,000
EMS	JCESA Building Mortgage	\$81,000
Administrative Facilities	393 N. Lawrence Street	\$25,000

**Table 8. Impact Fee Holding **Account Withdraws****

<b>Account</b>	<b>Check Date</b>	<b>Statement Date</b>	<b>Debit</b>	<b>Notes</b>
<b>Schools</b>	6/1/2024	6/30/2024	\$2,860	2024 Impact Fee Recalculation Study
	6/27/2024	7/31/2024	\$1	Impact Fee Refund - John Hobday
	7/18/2024	7/31/2024	\$14,300	2024 Impact Fee Recalculation Study
	9/9/2024	9/30/2024	\$5,720	2024 Impact Fee Recalculation Study
	10/1/2024	10/31/2024	\$5,148	2024 Impact Fee Recalculation Study
	11/20/2024	11/30/2024	\$1	Impact Fee Refund - Kelly Browne
	<b>TOTAL</b>		<b>\$28,030</b>	
<b>Law Enforcement</b>	6/1/2024	6/30/2024	\$720	2024 Impact Fee Recalculation Study
	6/27/2024	7/31/2024	\$565	Impact Fee Refund - John Hobday
	8/1/2024	8/31/2024	\$6,250	2024 Impact Fee Recalculation Study
	9/9/2024	9/30/2024	\$1,440	2024 Impact Fee Recalculation Study
	10/1/2024	10/31/2024	\$1,296	2024 Impact Fee Recalculation Study
	11/20/2024	11/30/2024	\$565	Impact Fee Refund - Kelly Browne
	<b>TOTAL</b>		<b>\$10,836</b>	
<b>Parks and Recreation</b>	1/25/2024	1/31/2024	\$42,000	Requisition 24R0150 - Riverside Land Purchase
	3/25/2024	3/31/2024	\$600	Requisition 24R0151 - Sam Michael's Park Amphitheatre Phase II
	5/23/2024	5/31/2024	\$14,600	Requisition 24R0153 - Amphitheater Phase II Lighting
	6/1/2024	6/30/2024	\$1,250	2024 Impact Fee Recalculation Study
	6/27/2024	7/31/2024	\$1,006	Impact Fee Refund - John Hobday
	7/18/2024	7/31/2024	\$12,400	Requisition 24R0154 - Sam Michael's Park Amphitheatre Phase II
	8/1/2024	8/31/2024	\$3,600	2024 Impact Fee Recalculation Study
	9/9/2024	9/30/2024	\$2,500	2024 Impact Fee Recalculation Study
	9/10/2024	9/30/2024	\$24,582	Requisition 24R0155 - Sam Michael's Park Amphitheatre Phase II
	10/1/2024	10/31/2024	\$2,250	2024 Impact Fee Recalculation Study
	11/20/2024	11/30/2024	\$1,006	Impact Fee Refund - Kelly Browne
	<b>TOTAL</b>		<b>\$105,794</b>	

Account	Check Date	Statement Date	Debit	Notes
<b>EMS</b>	3/12/2024	3/31/2024	\$81,000	Requisition 24R0152 - JCESA Mortgage
	6/1/2024	6/30/2024	\$790	2024 Impact Fee Recalculation Study
	6/27/2024	7/31/2024	\$106	Impact Fee Refund - John Hobday
	7/18/2024	7/31/2024	\$3,950	2024 Impact Fee Recalculation Study
	9/9/2024	9/30/2024	\$1,580	2024 Impact Fee Recalculation Study
	10/1/2024	10/31/2024	\$1,422	2024 Impact Fee Recalculation Study
	11/20/2024	11/30/2024	\$106	Impact Fee Refund - Kelly Browne
<b>TOTAL</b>			<b>\$88,954</b>	
<b>Administrative Facilities</b>	6/1/2024	6/30/2024	\$660	2024 Impact Fee Recalculation Study
	6/27/2024	7/31/2024	\$47	Impact Fee Refund - John Hobday
	7/18/2024	7/31/2024	\$4,620	2024 Impact Fee Recalculation Study
	10/1/2024	10/31/2024	\$1,188	2024 Impact Fee Recalculation Study
	11/20/2024	11/30/2024	\$47	Impact Fee Refund - Kelly Browne
<b>TOTAL</b>			<b>\$6,562</b>	
<b>Grand Total</b>			<b>\$240,176</b>	

## 2. Annual Review

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

Proposed changes to all five of the Impact Fee Ordinances will occur during CY 2025.

#### 2.1.1. Ordinance Changes During 2024

In 2024, the County Commission contracted with Tischler-Bise to recalculate the impact fees. The recalculation was completed in 2024 and the new impact fees were adopted by the County Commission on 5 December 2024; the fees will be effective 1 June 2025. The following impact fee ordinances are to be amended to reflect the new impact fee schedules for each impact fee entity in 2025:

Schools Ordinance No. 2003-3

Adopted 5 December 2024; Effective 1 June 2025

Parks & Recreation Ordinance No. 2005-2

Adopted 5 December 2024; Effective 1 June 2025

Law Enforcement Ordinance No. 2005-1

Adopted 5 December 2024; Effective 1 June 2025

EMS Ordinance No. 2005-3

Adopted 5 December 2024; Effective 1 June 2025

Administrative Facilities No. 2024-1

Adopted 5 December 2024; Effective 1 June 2025

In 2013, the County Commission adopted Ordinance No. 2013-1, which amended Law Enforcement Ordinance No. 2005-1 and EMS Ordinance No. 2005-3; reducing the commercial impact fees by 99.5% of the actual impact fee calculation for new commercial development. The reduction became effective on July 1, 2013 and was set to expire on July 1, 2015, unless extended by the County Commission. At the 5 August 2021 County Commission meeting, the County Commission voted to reduce the commercial impact fee to \$0.00.

At the 19 December 2024 County Commission meeting, the County Commission voted to reinstate the commercial impact fees according to the approved 4 December 2024 impact fee study.

The Impact Fees Procedure Ordinance was amended on 17 June 2021, to provide for the change in use based only on the incremental increase in the fee for the additional public facilities needed. Provided, however, that any change of use of a non-residential structure to residential or multi residential structure shall not be assessed an Impact Fee of such change in use of which conditions apply. However, after a discussion with our impact fee consultant during the 2024 impact fee study, Tischler-Bise, this prior change to the ordinance appears to be in violation of



the equal protection clause of the U.S. Constitution; you cannot discriminate in the application of impact fees between the different types of uses.

## 2.2. Identification of **FY 2026** Impact Fee-Fundable Capital Projects

The following projects will appear on the FY 2026 Jefferson County Capital Improvement Plan and are listed because they have been identified by the Impact Fee Program Specialist as being eligible for funding by impact fees, either in whole or in part. However, a final determination of eligibility has not been made. Projects so identified represent maintaining the current level of service due to new growth. Exclusion of other projects, listed in the FY 2026 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.

Note that in some service categories, there are insufficient funds to be able to fully fund all impact fee eligible projects listed in tables 9-13. Tables 9-13 list all potentially fundable projects with the knowledge that not all listed projects will be funded via impact fees.

### 2.2.1. Schools

**Table 9. BOE Fee Fundable Projects**

Project	Current Request	Funding Potential	Category
ROTC Wing at Jefferson High School	\$1,650,000	\$1,650,000	High Schools Facilities/Building
<b>Totals</b>	<b>\$1,650,000</b>	<b>\$1,650,000</b>	

### 2.2.2. Law Enforcement

**Table 10. Jefferson County Law Enforcement Projects**

Project	Current Request	Funding Potential	Category
Weapons Training Qualifications Range	\$25,000	\$25,000	Facilities
Expansion Temporary Sheriff's Office Space	\$600,000	\$350,000	Facilities
Interior Expansion Temporary Sheriff's Office Space	\$150,000	\$150,000	Facilities
Jefferson County Public Safety Center (50%)	\$1,500,000	\$100,000	Facilities
<b>Totals</b>	<b>\$2,275,000</b>	<b>\$625,000</b>	

### 2.2.3. Parks & Recreation

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

Project	Current Request	Funding Potential	Category
Sam Michael's Park (Community Design and Expansion)	\$100,000	\$100,000	Recreation Center Space
2026 Parks Master Plan	\$100,000	\$100,000	Park Improvements
James Hite Park (Pickleball Courts)	\$200,000	\$200,000	Park Improvements
Leetown Park (Multipurpose Field)	\$50,231.70	\$50,231.70	Park Improvements

Moulton Park (Parking)	\$85,000	\$85,000	Park Improvements
Sam Michaels Park (Dog Park Expansion Design/Construction)	\$50,000	\$50,000	Park Improvements
<b>Totals</b>	<b>\$585,231.70</b>	<b>\$585,231.70</b>	

## 2.2.4. EMS

**Table 12. Jefferson County EMS Projects**

<b>Company</b>	<b>Project</b>	<b>Current Request</b>	<b>Funding Potential</b>	<b>Category</b>
JCESA	Building Mortgage	\$81,000	\$81,000	Facilities
	Jefferson County Public Safety Center (50%)	\$200,000	\$100,000	Facilities
	<b>Total</b>	<b>\$81,000</b>	<b>\$181,000</b>	

## 2.2.5. Administrative Facilities

**Table 13. Jefferson County Administrative Facilities Projects**

<b>Company</b>	<b>Project</b>	<b>Current Request</b>	<b>Funding Potential</b>	<b>Category</b>
Administrative Facilities	Prosecutor's Building (Cost Recovery)	\$25,000	\$25,000	Facilities
	393 N. Lawrence Street	\$568,342	\$100,000	Facilities
	<b>Total</b>	<b>\$593,342</b>	<b>\$125,000</b>	

## 2.3. 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. Development projects in the municipalities do not pay the Law Enforcement impact fee. As various municipalities continue to annex portions of the county, this boundary automatically adjusts. Thus there are no specific recommendations to change fee boundaries.

## 2.4. Proposed Fee Schedule Changes

In 2024, all five impact fee categories underwent a recalculation.

The County updates its impact fee methodologies on a five-year cycle. Therefore, the Schools, Law Enforcement, Parks and Recreation, EMS, and Administrative Facilities impact fee categories were due last for recalculation in CY 2024. The County Commission recalculated the levels of service and impact fee amounts required to maintain this level of service and adopted new fees in 2024. The next impact fee recalculation should begin in CY 2029.

### 2.4.1. Inflation Adjustments

It is generally recommended that all fee 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 Program Specialist must use the Price Indexes for Gross Government Fixed Investment by Type which is published by the United States Bureau of Economic Analysis<sup>1</sup>. Table 14 is extracted from the United States Bureau of Economic Analysis (BEA) data for price indexes (Table 5.9.4B – Price Indexes for Gross Government Fixed Investment by Type), for year 2022 and 2023. These represent the most recent price indices and were released on 27 September 2024. These data constitute the source for the annual inflation adjustments for the five impact fee categories currently in effect. **As per the Impact Fee Procedures Ordinance 2003-1, Section 6(B), the annual inflation adjustment will be applied on 1 April 2025 unless the County Commission acts to stay these adjustments.** Considering that a recalculation study recently occurred in 2024 and new fees to be established on 1 June 2025, staff recommends to stay the inflationary adjustment that will automatically become effective 1 April 2025.

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

### **2.5.1. 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. Thus, the Level of Service Standards for the categories of Schools, Law Enforcement, Parks & Recreation, EMS services, Administrative Facilities were last updated in 2024.

Regardless of whether the County Commission adopts any or all of the recalculated fee schedules, **the recalculation exercise in effect recalibrates the Level of Service Standards and the percentage allocations for each capital category. The next scheduled update to the Level of Service Standards will occur in CY 2029.**

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

**There are no changes at this time.**

## **3. CY 2024 Inflation Adjustments**

### **3.1. Source Data**

The following Table 14 is extracted from the United States Bureau of Economic Analysis (BEA) data for price indexes (Table 5.9.4 - Price Indexes for Gross Government Fixed Investment by Type), for years 2022 and 2023<sup>2</sup>. These represent the most recent price indices and were released on 27 September 2024. These data constitute the source for the annual inflation adjustments for the 5 impact fee categories currently in effect. As per the Impact Fee Procedures Ordinance 2003-1, Section 6(B), the annual inflation adjustment will be applied on 1 April 2025 unless the

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<sup>1</sup> Source is Table 5.9.4, Price Indexes for Gross Government Fixed Investment by Type; lines 32, 35, 36, and 37.

<sup>2</sup> Source:

<https://www.bea.gov/iTable/iTable.cfm?reqid=19&step=2#reqid=19&step=3&isuri=1&1921=survey&1903=338> (select Table 5.9.4).

County Commission acts to stay these adjustments. The inflationary adjustments result in a higher impact fee for all fee categories.

The values in the columns titled 2024 Impact Fee (tables 15-19) are the fees currently in effect as of 1 April 2024.

**Table 14. Price Indices and Cost of Living Adjustment**

BEA Table Line	Fee Category	Structure Class	Price Index CY 2022	Price Index CY 2023	Differential (Inflation Adjustment Factor)
32	Admin. Facilities	State and Local - Office	143.283	157.706	1.1006
35	School	State and Local – Educational	136.144	146.369	1.0751
36	Law & EMS	State and Local – Public Safety	135.259	141.636	1.0471
37	Parks	Amusement & Recreation	135.487	141.662	1.0455

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

The inflationary factors in table 14 would apply; however, considering that a recalculation study recently occurred in 2024 and new fees will be established on 1 June 2025, staff recommends to stay the inflationary adjustment that will automatically become effective 1 April 2025.

### 3.2. 2024 Impact Fees Effective 1 June 2025 – Schools

**Table 15. Schools**

Residential Development	2024 Impact Fee	1 June 2025 Adopted Fee	Differential
Single Family	\$1	\$6,772	\$6,771
Town home	\$1	\$6,772	\$6,771
Duplex	\$1	\$6,772	\$6,771
Multi-family	\$1	\$1,198	\$1,197

### 3.3. Law Enforcement

**Table 16. Law Enforcement**

<b>Residential Development</b>	<b>2024 Impact Fee</b>	<b>1 June 2025 Adopted Fee</b>	<b>Differential</b>
Single Family	\$636	\$394	(\$242)
Town home	\$636	\$394	(\$242)
Duplex	\$636	\$394	(\$242)
Multi-family	\$455	\$278	(\$177)
<b>Non Residential Development (fees per 1,000 sq ft gross usable floor area)</b>	<b>2024 Impact Fee</b>	<b>1 June 2025 Adopted Fee</b>	<b>Differential</b>
Commercial/Shopping Center 25,000 SF or less	\$0	\$595	\$595
Commercial/Shopping Center 25,001 – 50,000 SF	\$0	\$595	\$595
Commercial/Shopping Center 50,001 – 100,000 SF	\$0	\$595	\$595
Commercial/Shopping Center 100,001 – 200,000 SF	\$0	\$595	\$595
Commercial/Shopping Center over 200,000 SF	\$0	\$595	\$595
Office/Institutional 10,000 SF or less	\$0	\$264	\$264
Office/Institutional 10,001 – 25,000 SF	\$0	\$264	\$264
Office/Institutional 25,001 – 50,000 SF	\$0	\$264	\$264
Office/Institutional 50,001 – 100,000 SF	\$0	\$264	\$264
Office/Institutional over 100,000 SF	\$0	\$264	\$264
Business Park	\$0	\$303	\$303
Light Industrial	\$0	\$119	\$119
Warehousing	\$0	\$42	\$42
Manufacturing	\$0	\$116	\$116
Hotel (per room)	\$0	\$82	\$82
Nursing Home (per bed)	\$0	\$74	\$74

### 3.4. Parks & Recreation

**Table 17. Parks & Recreation**

<b>Residential Development</b>	<b>2024 Impact Fee</b>	<b>1 June 2025 Adjusted</b>	<b>Differential</b>
Single Family	\$1,131	\$1,179	\$48
Town home	\$1,131	\$1,179	\$48
Duplex	\$1,131	\$1,179	\$48
Multi-family	\$810	\$832	\$22

### 3.5. EMS

**Table 18. EMS**

<b>Residential Development</b>	<b>2024 Impact Fee</b>	<b>1 June 2025 Adopted Fee</b>	<b>Differential</b>
Single Family	\$119	\$509	\$390
Town home	\$119	\$509	\$390
Duplex	\$119	\$509	\$390
Multi-family	\$86	\$359	\$273
<b>Non Residential Development (fees per 1,000 sq ft gross usable floor area)</b>	<b>2024 Impact Fee</b>	<b>1 June 2025 Adopted Fee</b>	<b>Differential</b>
Commercial/Shopping Center 25,000 SF or less	\$0	\$596	\$596
Commercial/Shopping Center 25,001 – 50,000 SF	\$0	\$596	\$596
Commercial/Shopping Center 50,001 – 100,000 SF	\$0	\$596	\$596
Commercial/Shopping Center 100,001 – 200,000 SF	\$0	\$596	\$596
Commercial/Shopping Center over 200,000 SF	\$0	\$596	\$596
Office/Institutional 10,000 SF or less	\$0	\$265	\$265
Office/Institutional 10,001 – 25,000 SF	\$0	\$265	\$265
Office/Institutional 25,001 – 50,000 SF	\$0	\$265	\$265
Office/Institutional 50,001 – 100,000 SF	\$0	\$265	\$265
Office/Institutional over 100,000 SF	\$0	\$265	\$265
Business Park	\$0	\$303	\$303
Light Industrial	\$0	\$119	\$119
Warehousing	\$0	\$42	\$42
Manufacturing	\$0	\$116	\$116
Hotel (per room)	\$0	\$82	\$82
Nursing Home (per bed)	\$0	\$75	\$75

### 3.6. Administrative Facilities

**Table 19. Administrative Facilities**

<b>Residential Development</b>	<b>2024 Impact Fee</b>	<b>1 June 2025 Adopted Fee</b>	<b>Differential</b>
Single Family	\$57	\$951	\$894
Town home	\$57	\$951	\$894
Duplex	\$57	\$951	\$894
Multi-family	\$40	\$671	\$631
<b>Non-Residential Development (fees per 1,000 sq ft gross usable floor area)</b>	<b>2024 Impact Fee</b>	<b>1 June 2025 Adopted Fee</b>	<b>Differential</b>
Commercial/Shopping Center 25,000 SF or less	\$0	\$520	\$520
Commercial/Shopping Center 25,001 – 50,000 SF	\$0	\$520	\$520
Commercial/Shopping Center 50,001 – 100,000 SF	\$0	\$520	\$520
Commercial/Shopping Center 100,001 – 200,000 SF	\$0	\$520	\$520
Commercial/Shopping Center over 200,000 SF	\$0	\$520	\$520
Office/Institutional 10,000 SF or less	\$0	\$797	\$797
Office/Institutional 10,001 – 25,000 SF	\$0	\$797	\$797
Office/Institutional 25,001 – 50,000 SF	\$0	\$797	\$797
Office/Institutional 50,001 – 100,000 SF	\$0	\$797	\$797
Office/Institutional over 100,000 SF	\$0	\$797	\$797
Business Park	\$0	\$754	\$754
Light Industrial	\$0	\$384	\$384
Warehousing	\$0	\$83	\$83
Manufacturing	\$0	\$463	\$463
Hotel (per room)	\$0	\$136	\$136
Nursing Home (per bed)	\$0	\$499	\$499

### 3.7. Residential Fee Totals – Inflation Adjusted

The Impact Fee Procedure Ordinance (2003-1) indicates that unless the Commission acts to prevent these adjustments from taking effect, they automatically apply on the first day of April (c.f. §6(B) *et seq*). The residential fee schedule listed below in table 20 will become effective on 1 June 2025. This fee schedule is based on the 2024 impact fee study which was adopted on 4 December 2024.

**Table 20. Residential Impact Fee Schedule Effective 1 June 2025**

Residential Development	Impact Fee Category	Current Impact Fee per Dwelling Unit	1 June 2025 Impact Fee per Dwelling Unit
<b>Single Family</b>	Schools	\$1	\$6,772
	Law Enforcement	\$636	\$394
	Parks & Recreation	\$1,131	\$1,179
	EMS	\$119	\$509
	Admin. Facilities	\$57	\$951
	<b>TOTAL</b>	<b>\$1,944</b>	<b>\$9,805</b>
<b>Multi-Family</b>	Schools	\$1	\$1,198
	Law Enforcement	\$455	\$278
	Parks & Recreation	\$810	\$832
	EMS	\$86	\$359
	Admin. Facilities	\$40	\$671
	<b>TOTAL</b>	<b>\$1,392</b>	<b>\$3,338</b>