AGENDA
JEFFERSON COUNTY COMMISSION
THURSDAY, OCTOBER 23, 2014
12:30 P.M.

County Commission Meeting Room
located at the Old Charles Town Library
200 E. Washington Street, Charles Town, WV

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ANNOUNCEMENTS

- Report if there are changes in the agenda if applicable

PUBLIC COMMENT

PRESENTATIONS

1. 12:30 p.m. Stephanie Grove, Assistant Prosecuting Attorney
   - Discussion of pending litigation - Executive Session §6-9A-4 - Discussion/Action

2. 1:30 p.m. Impact Fees Recalculation Project - Workshop between the County Commission, the consultant TischlerBise, the county attorneys, and representatives of the four impact fee entities (Schools, Parks and Recreation, Fire/EMS and Law Enforcement) - Discussion/Action

3. ADJOURN

CORRESPONDENCE/INFORMATION

Notice of Intent to Appoint to the Jefferson County Community Criminal Justice Board.

Notice of Intent to Appoint to the Jefferson County North Eastern Regional EMS, Inc. Board.

Notice of Intent to Appoint to the Jefferson County Building Commission.

Invitation to the Veterans Memorial Pavilion Ribbon Cutting at Sam Michael's Park.

WV Lottery Weekly Settlement for Charles Town - week ending October 11, 2014.

At all times the County Commission reserves the right to rearrange agenda times because of time constraints and to accommodate the Commission schedule or the public.

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: **Roger Goodwin, Chief County Engineer**

Department or Organization: **Office of Impact Fees**

Estimation of amount of time needed for appointment: **1-1/2 hours or less**

Date Requested – 1st Choice: **October 23, 2014**
If a specific date is needed, please provide reason for specific date:
Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*): **Impact Fees Recalculation Project – Workshop: between the County Commission, the consultant TischlerBise, the county attorney, and representatives of the four impact fee entities (Schools, Parks & Recreation, Fire/EMS and Law Enforcement).**

Please provide the County Commission with a description of your request or presentation, including any background information:

The purpose of the work shop is to allow for a presentation of the Impact Fee Recalculation reports resulting from the Impact Fee Committee meetings; and a discussion between County Commission and representatives of the four impact fee entities (Schools, Parks & Recreation, Fire/EMS and Law Enforcement) that includes, but is not limited to, current levels of service and cost, projected needs and costs, assumptions, sources of data used, and legal aspects related to determining and setting impact fees.

The purpose of the Impact Fee Committee was to resolve any issues with the sources of the input data and work with the consultant, TischlerBise, on finalizing the mathematical calculations and determining the maximum defensible impact fee amounts.

The purpose of this workshop is to explain the outcome of the committee meetings and the calculations and to get direction from the County Commission on any final changes to the calculations, if any. This is <u>not</u> a public hearing. Once the impact fee reports are in final draft the County Commission may then schedule a public hearing on the reports and set the impact fee amounts.

Is this a funding request? Y/N **No** If so, how much? $ **N/A**

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

1. **Move to accept the impact fee reports as presented; or**
2. **Move to accept the impact fee reports with amendments as discussed; or**
3. **Defer to the County Commission on a different Motion.**

Attach supporting documents for request, or request may be denied. **Two documents are attached to this request**
If not attached, explain:

Is equipment needed? Projector Y/N **Yes** Internet/Wi Fi Y/N **No** Telephone for conference call Y/N **No**

Contact information:
Email address: engineering@jeffersoncountywv.org Phone Number: 304-728-3257

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS

DRAFT – IMPACT FEES

Prepared for:

Jefferson County, WV

September 23, 2014

TischlerBise
Fiscal, Economic & Planning Consultants

4701 Sangamore Road, Suite S240
Bethesda, MD
301.320.6900
www.tischlerbise.com

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EXECUTIVE SUMMARY

TischlerBise was retained by the Jefferson County Commission to recalibrate the County's impact fees using current level of service standards for:

- Parks & Recreation
- Law Enforcement
- Fire & EMS

Impact fees are one-time payments used to defray the cost impacts of facilities necessary to accommodate new development. The payment amount represents new growth's fair share of capital facility needs. TischlerBise evaluated possible methodologies and documented appropriate demand indicators by type of development for the fee amounts. Specific capital costs have been identified using local data and current dollars. Level of Service (LOS) standards and cost factors are presented in this report and are the basis for the calculations. It should be noted that although growth affects both capital and operating expenses, the impact fee analysis addresses new development's impact on *capital* facilities only. It is further limited to capital improvements that provide additional capacity as opposed to maintenance or rehabilitation.

APPROACH AND METHODOLOGY

There are three basic *methodologies* used to calculate impact fees. The **incremental expansion method** documents the current level of service for each type of public facility in both quantitative and qualitative measures. The intent is to use fee revenue to expand or provide additional facilities, as needed to accommodate new development, based on the current cost to provide capital improvements. The **plan-based method** is commonly used for public facilities that have adopted plans or engineering studies to guide capital improvements, such as utility systems. A third approach, known as the **cost recovery method**, is based on the rationale that new development is paying for its share of the useful life and remaining unused capacity of an existing facility or land.

A general requirement common to impact fee calculations is the evaluation of *credits*. Two types of credits should be considered, **future revenue credits** and **site-specific credits**. Revenue credits may be necessary to avoid potential double payment situations arising from a one-time facility fee plus the payment of other revenues that may also fund growth-related capital improvements. Revenue credits are dependent upon the fee methodology used in the cost analysis.

To avoid this potential double payment situation, future revenue credits are appropriate to account for outstanding debt on County facilities. A credit is necessary since new residential units that will pay the fee will also contribute to future principal payments on this remaining debt through property taxes. A credit is not necessary for interest payments because interest costs are not included in the costs.

The second type of credit, a **site-specific credit,** is for system improvements that have been included in the fee calculations. Policies and procedures related to site-specific credits for system improvements should be addressed in the ordinance that establishes the County's impact fees. However, the general concept is that developers may be eligible for site-specific credits or reimbursements *only if they provide system improvements that have been included in the fee calculations*. Project improvements normally required as part of the development approval process are not eligible for credits against impact fees.

Figure 1 shows the method used to derive each component of the fees in Jefferson County.

Figure 1. Proposed Impact Fees: Methodologies

Type of Fee	Cost Recovery (past)	Incremental Expansion (present)	Plan-Based (future)
Parks & Recreation		Park Land Community CenterImprovements Vehicles and Equipment	
Law Enforcement		Facilities Vehicles Equipment	
Fire & EMS		Facilities Equipment	

MAXIMUM SUPPORTABLE IMPACT FEES

Figure 2 displays the current impact fees for Jefferson County. As shown below, the current fees include three residential floor area types, including Single Family Detached, Townhome/ Duplex, and Multifamily. However, an ordinance was passed in 2013 that reduced the nonresidential fees by 99.5% to encourage nonresidential growth starting July 2013.

Figure 2. Current Impact Fees

Development Type	Parks & Rec	Law Enforcement	Fire & EMS
Residential (per housing unit)			
Single Family Detached	$752	$262	$698
Townhome/ Duplex	$575	$200	$533
Multifamily	$566	$197	$525
Nonresidential (per 1,000 sq ft of floor area)			
Commercial*	$0	$101	$1,903
Office/Institutional*	$0	$42	$776
Business Park	$0	$33	$618
Light Industrial	$0	$18	$338
Warehousing	$0	$13	$240
Manufacturing	$0	$10	$185

*Nonresidential fees are averages of floor areas for each land use type.

Figure 3 provides the schedule of *Maximum Supportable Impact Fees* for Jefferson County Parks & Recreation, Law Enforcement, and Fire & EMS. The amounts shown are "maximum supportable" amounts based on the methodologies, level of service, and costs for the capital improvements identified herein. The fees represent the highest amount feasible for each type of applicable development, which represent new growth's fair share of the capital costs as detailed in this report. Jefferson County can adopt amounts that are lower than the maximum amounts shown. However, a reduction in fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in the County's level of service.

As shown in Figure 3, the categories have changed slightly, to "Single Family, Townhouse and Mobile Home," "Duplex," and "Multi-family" The U.S. Census Bureau has switched to a continuous monthly mailing of surveys, known as the American Community Survey (ACS) which is limited by sample-size constraints in areas with relatively few residents. Data on detached housing units are now combined with attached single units (commonly known as townhouses). **Because of this, separate fees can no longer be determined for Single Family Detached and Townhouses.** A Single Unit (as discussed in the Land Use Assumptions Appendix to this report) includes single family detached units, single family attached units, and mobile homes. 2+ Units refers to structures with 2 or more units, which include Duplexes and Multi-family (apartments and condos), which is why these two categories have the same fee.

Figure 3. Maximum Supportable Impact Fees

Development Type	Parks & Rec			Law Enforcement			Fire & EMS		
Residential (per housing unit)	***Current Fees***	***Proposed Fees***	***Difference***	***Current Fees***	***Proposed Fees***	***Difference***	***Current Fees***	***Proposed Fees***	***Difference***
Single Unit (SF, TH & Mobile Home)	$752	$625	($127)	$262	$230	($32)	$698	$86	($612)
Duplex	$575	$460	($115)	$200	$169	($31)	$533	$63	($470)
Multi-Family (Apartments & Condos)	$566	$460	($106)	$197	$169	($28)	$525	$63	($462)
Nonresidential (per 1,000 sq ft of floor area)									
Commercial*	$0	$0	N/A	$101	$397	$296	$1,903	$79	($1,824)
Office/ Institutional*	$0	$0	N/A	$42	$155	$113	$776	$132	($644)
Business Park	$0	$0	N/A	$33	$175	$142	$618	$122	($496)
Light Industrial	$0	$0	N/A	$18	$98	$80	$338	$91	($247)
Warehousing	$0	$0	N/A	$13	$50	$37	$240	$36	($204)
Manufacturing	$0	$0	N/A	$10	$53	$43	$185	$71	($114)

*Nonresidential fees are averages of floor areas for each land use type.

OVERVIEW

INTRODUCTION TO IMPACT FEES

Definition

Impact fees, also known as development fees, are one-time payments used to fund capital improvements necessitated by new growth. Impact fees have been utilized by local governments in various forms for at least fifty years. Impact fees do have limitations, and should not be regarded as the total solution for infrastructure financing needs. Rather, they should be considered one component of a comprehensive portfolio to ensure adequate provision of public facilities with the goal of maintaining current levels of service in a community. Any community considering facility fees should note the following limitations:

- Impact fees can only be used to finance capital infrastructure and cannot be used to finance ongoing operations and/or maintenance and rehabilitation costs;
- Impact fees cannot be deposited in the County's General Fund. The funds must be accounted for separately in individual accounts and earmarked for the capital expenses for which they were collected; and
- Impact fees cannot be used to correct existing infrastructure deficiencies unless there is a funding plan in place to correct the deficiency for all current residents and businesses in the community.

Legal Framework

U. S. Constitution. Like all land use regulations, development exactions—including impact and facility fees—are subject to the Fifth Amendment prohibition on taking of private property for public use without just compensation. Both state and federal courts have recognized the imposition of impact fees on development as a legitimate form of land use regulation, provided the fees meet standards intended to protect against regulatory takings. To comply with the Fifth Amendment, development regulations must be shown to substantially advance a legitimate governmental interest. In the case of impact fees, that interest is in the protection of public health, safety, and welfare by ensuring that development is not detrimental to the quality of essential public services.

There is little federal case law specifically dealing with impact fees, although other rulings on other types of exactions (e.g., land dedication requirements) are relevant. In one of the most important exaction cases, the U. S. Supreme Court found that a government agency imposing exactions on development must demonstrate an "essential nexus" between the exaction and the interest being protected. (See *Nollan v. California Coastal Commission,* 1987.) In a more recent case (*Dolan v. City of Tigard, OR,* 1994), the Court ruled that an exaction also must be "roughly proportional" to the burden created by

development. However, the *Dolan* decision appeared to set a higher standard of review for mandatory dedications of land than for monetary exactions such as impact or facility fees.

Required Findings

There are three reasonable relationship requirements for impact fees that are closely related to "rational nexus" or "reasonable relationship" requirements enunciated by a number of state courts. Although the term "dual rational nexus" is often used to characterize the standard by which courts evaluate the validity of development impact fees under the U. S. Constitution, we prefer a more rigorous formulation that recognizes three elements: "impact or need," "benefit," and "proportionality." The dual rational nexus test explicitly addresses only the first two, although proportionality is reasonably implied, and was specifically mentioned by the U.S. Supreme Court in the *Dolan* case. The reasonable relationship language of the statute is considered less strict than the rational nexus standard used by many courts. Individual elements of the nexus standard are discussed further in the following paragraphs.

Demonstrating an Impact. All new development in a community creates additional demands on some, or all, public facilities provided by local government. If the supply of facilities is not increased to satisfy that additional demand, the quality or availability of public services for the entire community will deteriorate. Impact/facility fees may be used to recover the cost of development-related facilities, but only to the extent that the need for facilities is a consequence of development that is subject to the fees. The *Nollan* decision reinforced the principle that development exactions may be used only to mitigate conditions created by the developments upon which they are imposed. That principle clearly applies to impact fees. In this study, the impact of development on improvement needs is analyzed in terms of quantifiable relationships between various types of development and the demand for specific facilities, based on applicable level-of-service standards.

Demonstrating a Benefit. A sufficient benefit relationship requires that facility fee revenues be segregated from other funds and expended only on the facilities for which the fees were charged. Fees must be expended in a timely manner and the facilities funded by the fees must serve the development paying the fees. However, nothing in the U.S. Constitution or the State enabling Act authorizing the County's impact fee requires that facilities funded with fee revenues be available *exclusively* to development paying the fees. In other words, existing development may benefit from these improvements as well.

Procedures for the earmarking and expenditure of fee revenues are typically mandated by the State enabling act, as are procedures to ensure that the fees are expended expeditiously or refunded. All of these requirements are intended to ensure that developments benefit from the fees they are required to pay. Thus, an adequate showing of benefit must address procedural as well as substantive issues.

Demonstrating Proportionality. The requirement that exactions be proportional to the impacts of development was clearly stated by the U.S. Supreme Court in the *Dolan* case (although the relevance of

that decision to impact fees has been debated) and is logically necessary to establish a proper nexus. Proportionality is established through the procedures used to identify development-related facility costs, and in the methods used to calculate impact fees for various types of facilities and categories of development. The demand for facilities is measured in terms of relevant and measurable attributes of development.

Methodologies and Credits

Any one of several legitimate methods may be used to calculate impact fees. The choice of a particular method depends primarily on the service characteristics and planning requirements for the facility type being addressed. Each method has advantages and disadvantages in a particular situation, and to some extent can be interchangeable, because each allocates facility costs in proportion to the needs created by development.

Reduced to its simplest terms, the process of calculating impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities. The following paragraphs discuss three basic methods for calculating facility fees and how those methods can be applied.

Plan-Based Fee Calculation. The plan-based method allocates costs for a specified set of improvements to a specified amount of development. The improvements are identified by a facility plan and development is identified by a land use plan. In this method, the total cost of relevant facilities is divided by total demand to calculate a cost per unit of demand. Then, the cost per unit of demand is multiplied by the amount of demand per unit of development (e.g. housing units or square feet of building area) in each category to arrive at a cost per specific unit of development (e.g., single family detached unit).

Cost Recovery Fee Calculation. The rationale for the cost recovery approach is that new development is paying for its share of the useful life and remaining capacity of facilities already built or land already purchased from which new growth will benefit. This methodology is often used for systems that were oversized such as sewer and water facilities. To calculate a fee using the cost recovery approach, the facility cost is divided by ultimate number of demand units the facility will serve.

Incremental Expansion Fee Calculation. The incremental expansion method documents the current level of service (LOS) for each type of public facility in both quantitative and qualitative measures, based on an existing service standard (such as square feet per student). The level of service standards are determined in a manner similar to the current replacement cost approach used by property insurance companies. However, in contrast to insurance practices, the fee revenues would not be for renewal and/or replacement of existing facilities. Rather, revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion cost method is best

suited for public facilities that will be expanded in regular increments, with LOS standards based on current conditions in the community. This approach is utilized for this study.

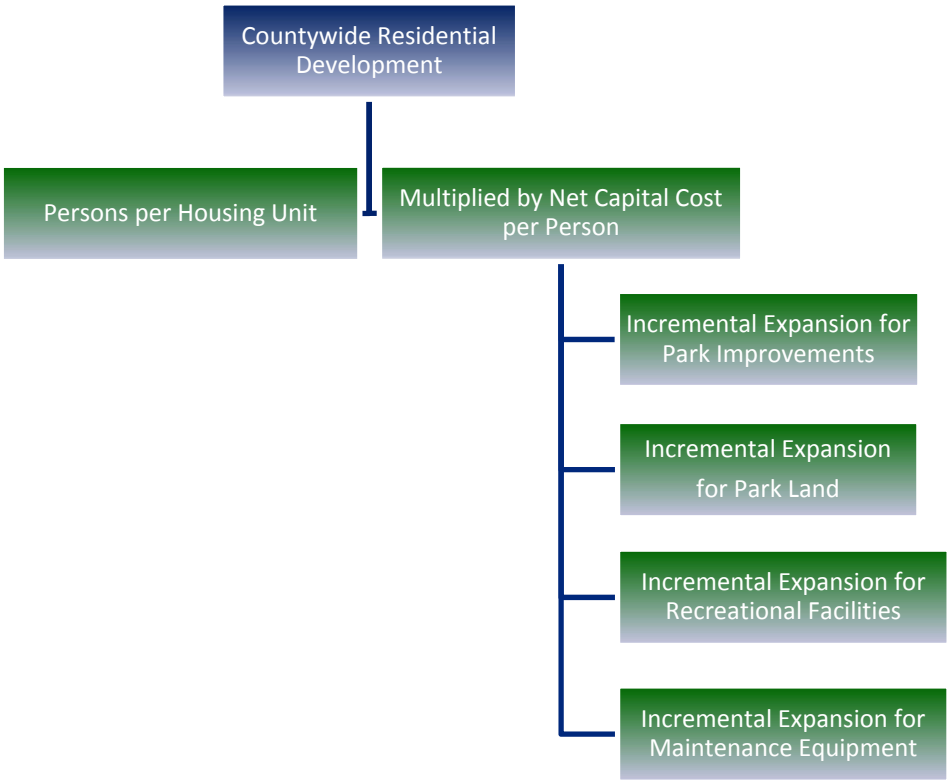
Credits. Regardless of the methodology, a consideration of "credits" is integral to the development of a legally valid impact fee methodology. There are two types of "credits" each with specific, distinct characteristics, but both of which should be addressed in the development of facility fees. The first is a credit due to possible double payment situations. This could occur when contributions are made by the property owner toward the capital costs of the public facility covered by the impact fee. This type of credit is integrated into the impact fee calculation. The second is a credit toward the payment of a fee for dedication of public sites or improvements provided by the developer and for which the facility fee is imposed. This type of credit is addressed in the administration and implementation of an impact fee program.

PARKS & RECREATION

METHODOLOGY

The incremental expansion method is used to calculate all components of the Parks & Recreation Impact Fee, including park improvements, park land, recreational facilities, and maintenance equipment.

Figure 4. Parks & Recreation Impact Fee Methodology



CAPITAL COSTS PER PERSON

The Parks & Recreation Impact Fee includes components for park improvements, park land, recreational facilities, and maintenance equipment. This section of the report details the current LOS and cost factors which are used in the impact fee calculations.

Park Improvements

Figure 5 displays the inventory of park improvements in Jefferson County.

Figure 5. Parks Improvement Inventory

Improvements	#	*2014 Cost*
Bolivar Nature Park		
Gazebo	1	$32,300
Infrastructure*	1	$2,260
Landscaping	1	$2,150
Nature Trail	1	$1,080
Picnic Tables	3	$3,230
Sign	1	$1,080
Total	**8**	**$42,100**
Leetown Park		
Concession Stand	1	$52,500
Tennis Courts	2	$100,000
Pavillion	1	$53,840
Softball Fields w/ Lights	2	$90,000
Storage / Dugouts	4	$53,840
Perimeter Fencing	1	$126,000
Playground Equipment	1	$92,259
Horseshoe Pits	1	$1,080
Picnic Tables	6	$6,460
Sign	1	$1,080
Landscaping	1	$6,460
Infrastructure*	1	$107,670
Total	**22**	**$691,189**
Harvest Hills Park		
Sign	1	$1,080
Total	**1**	**$1,080**
Heather Marriot Park		
Sign	1	$1,080
Total	**1**	**$1,080**

Improvements	#	*2014 Cost*
Mount Mission Park		
Pavillion/ Kitchen	1	$60,000
Playground Equipment	1	$80,750
Old Church Bldg. (Storage)	1	$220,050
Perimeter Fencing	1	$12,920
Baseball Field	1	$53,840
Picnic Tables	9	$6,460
Sign	1	$1,080
Landscaping	1	$2,260
Horseshoe Pits	1	$1,080
Total	**17**	**$438,440**
Sam Michaels Park		
Pavillion	1	$175,000
Maintenance Building	1	$192,500
Soccer Field Complex	1	$161,510
Walking Trail	1	$40,931
Pavillion/ Kitchen	2	$50,000
Playground Equipment	2	$59,988
Fencing/ Dog Park	1	$100,000
Stage	1	$50,000
Baseball Field with Lights	3	$333,780
Concession Stand	1	$50,000
Picnic Tables	6	$6,460
Horseshoe Pits	1	$1,080
Volleyball Courts	2	$5,380
Cross Country Tail	1	$32,300
Sign	1	$1,080
Landscaping	1	$3,230
Infrastructure*	1	$3,230,100
Total	**27**	**$4,493,339**

Improvements	#	*2014 Cost*
Moulton Park		
Camping Pads	11	$11,025
Fence	1	$12,920
Boat Ramp	1	$21,530
Parking Lot	1	$21,530
Sign	1	$1,080
Infrastructure*	1	$2,260
Total	**16**	**$70,345**
South Jefferson Park		
Concession Stand	1	$64,600
Baseball Fields w/ Lights	7	$398,380
Perimeter Fencing	1	$107,670
Maintenance Building	1	$48,450
Basketball Courts	1	$32,300
Tennis Courts	2	$64,600
Volleyball Court	1	$5,380
Playground Equipment	1	$80,750
Picnic Tables	1	$6,460
Sign	1	$1,080
Soccer Field	1	$53,840
Landscaping	1	$3,230
Infrastructure*	1	$107,670
Total	**20**	**$974,410**
Total	**112**	**$6,711,983**

Source: Inventory and costs from 2010 Park & Recreation Impact Fee Study. Costs updated to February 2014 dollars for inflation. Some items and costs were added using "2013 Current Inventory and Acreage of Each Park", provided by Jefferson County Parks and Recreation Commission staff.

*Infrastructure includes site preparation, utilities, parking, and internal road improvements.

A summary of the inventory of park improvements by park is shown in Figure 6. (James Hite Park is not included because there are not any improvements at this point.) In total, there are 112 improvements on 265.17 acres of parks that have a replacement cost of approximately $6,711,983. The level of service is 2.0 improvements per thousand persons, which is found by dividing the number of improvements (112 by the 2014 population (57,012) and multiplying by 1,000. The average cost per improvement is approximately $60,000 (replacement value of $6,536,983 divided by 112 improvements). Multiplying the average cost per improvement ($60,000) by the level of service (2.0 improvements per 1,000) results in a cost per person of $117.87.

Figure 6. Park Improvement LOS Standards

Park	*Acres*	*# of Improvements*	*Total Cost*
Bolivar Nature Park	6.80	8	$42,100
Leetown Park	10.87	22	$691,189
Harvest Hills Park	21.77	1	$1,080
Heather Marriot Park	11.00	1	$1,080
Moulton Park	2.88	16	$70,345
Mount Mission Park	3.50	17	$438,440
Sam Michael's Park	137.24	27	$4,493,339
South Jefferson Park	71.11	20	$974,410
Total	**265.17**	**112**	**$6,711,983**

Average Cost Per Improvement	**$60,000**

Level of Service (LOS) Standards

Total Improvements	112
2014 Jefferson County Population	57,012
Improved Park Acres	265.17
Improved Acres per 1,000 Persons	4.7
LOS: Improvements per 1,000 Persons	**2.0**

Cost Analysis

LOS: Improvements per 1,000 Persons	2.0
Cost per Improvement	$60,000
Improvement Cost per Person	**$117.87**

Park Land

An inventory of parks in Jefferson County is shown in Figure 7. In total, there are 384.90 acres of parks. This results in level of service of 6.8 acres per thousand persons, which is found by dividing the total number of park acres (384.90) by the 2014 Jefferson County population (57,012) and multiplying by 1,000. The cost per acre to purchase land is $10,800. To determine the cost per demand unit, the level of service standard of 6.8 acres per thousand persons is multiplied by the average cost per acre ($10,800) and divided by 1,000 to determine a cost per person of $72.91.

Figure 7. Park Land LOS Standards

Parks	*Total Acres*
Bolivar Nature Park	6.80
Leetown Park	10.87
James Hite Park	119.73
Harvest Hills Park	21.77
Heather Marriot Park	11.00
Moulton Park	2.88
Mount Mission Park	3.50
Sam Michael's Park	137.24
South Jefferson Park	71.11
Total	**384.90**

Source: Jefferson County staff.

Park Cost per Acre[1]	**$10,800**

1. Cost per acre from 2010 Impact Fee Study, updated for inflation.

Level of Service (LOS) Standards

Total Park Acres	385
2014 Jefferson County Population	57,012
LOS: Acres per 1,000 Persons	**6.8**

Cost Analysis

LOS: Acres per 1,000 persons	6.8
Cost per Acre	$10,800
Park Cost per Person	**$72.91**

Recreational Facilities

Jefferson County has one recreational facility, the Jefferson County Community Center, as shown in Figure 8. It is 19,577 square feet, and has a replacement cost of $3,375,000. The level of service is 343.4 square feet per thousand persons, which is found by dividing the total square feet (19,577) by the 2014 population (57,012) and multiplying by 1,000

The cost per square foot ($172) is multiplied by the level of service (343.4 square feet per 1,000 persons) and divided by 1,000 to yield a cost per person of $59.20.

Figure 8. Recreational Facility LOS Standards

Recreational Facility	*Sq Ft*	*Cost*	*Cost per Sq Ft*
Jefferson County Community Center (Sam Michaels Park)	19,577	$3,375,000	$172

Level of Service (LOS) Standards	
Total Square Feet	19,577
2014 Jefferson County Population	57,012
LOS: Square Feet per 1,000 Persons	**343.4**

Cost Analysis	
LOS: Square Feet per 1,000 Persons	343.38
Cost per Square Foot	$172
Recreational Facility Cost per Person	**$59.20**

Maintenance Equipment

Figure 9 displays the inventory of parks and recreation maintenance equipment. There are 21 units of maintenance equipment which have a replacement cost of $344,265. The level of service is 0.4 units per thousand persons, which is found by dividing the total number of units (21) by the 2014 Jefferson County population (57,012) and multiplying by 1,000. The average cost per unit of maintenance equipment is $16,000. To determine the cost per demand unit, the level of service standard of 0.4 units per 1,000 persons is multiplied by the average cost per piece of maintenance equipment ($16,000) and divided by 1,000, for a cost per person of $5.89.

Figure 9. Maintenance Equipment LOS Standards

Item	*#*	*Total Cost*
Dump Truck	1	$50,000
Pick-Up Truck	4	$160,765
Scag Mowers	6	$53,000
Tractors	6	$59,500
Trailers	3	$11,000
Miscellaneous Tools	1	$10,000
Total	**21**	**$344,265**

Source: Jefferson County Parks and Recreation Commission.

Average Cost per Unit	**$16,000**

Level of Service (LOS) Standards

Total Maintenance Equipment Units	21
2014 Jefferson County Population	57,012
LOS: Units per 1,000 Persons	**0.4**

Cost Analysis

LOS: Units per 1,000 Persons	0.4
Cost per Piece of Maintenance Equipment	$16,000
Maintenance Equipment Unit Cost per Person	**$5.89**

PROJECTED NEED FOR PARK INFRASTRUCTURE

The need for additional parks and recreation infrastructure, based on projected population growth over the next six years and level of service standards as discussed above, is shown in Figure 10. Level of service standards and costs for park improvements and maintenance equipment are shown Figure 10.

Over the next six years, it is projected that Jefferson County will spend about $669,000 on 11 park improvements, $414,000 on 38 acres of parks, $336,000 on 1,950 square feet of recreational facilities and $33,000 on 2 maintenance equipment units. The projected demand for parks and recreation infrastructure totals approximately $1.45 million.

Figure 10. Parks & Recreation Projected Growth Needs

	Park Improvements		Park Land		Recreational Facilities		Maintenace Equipment	
LOS	2.0	improvements per 1,000	6.8	acres per 1,000 persons	343.4	square feet per 1,000	0.4	units per 1,000 persons
Cost	$60,000	per improvement	$10,800	per acre	$172	per square foot	$16,000	per unit

		Projected Demand				
		Persons	Park Improvements	Park Land (acres)	Recreational Facilities (sq ft)	Maintenace Equipment (units)
Base	2014	57,012	112	385	19,577	21
1	2015	57,891	114	391	19,879	21
2	2016	58,851	116	397	20,208	22
3	2017	59,811	117	404	20,538	22
4	2018	60,771	119	410	20,868	22
5	2019	61,731	121	417	21,197	23
6	2020	62,691	123	423	21,527	23
6-Yr Total		**5,679**	**11**	**38**	**1,950**	**2**
Cost of Park Improvements		$669,000				
Cost of Park Land				$414,000		
Cost of Recreational Facilities					$336,000	
Cost of Maintenance Equipment						$33,000
Total Cost						**$1,452,000**

IMPACT FEE CONSULTANT STUDY COST

The cost of preparing the Parks & Recreation Impact Fee is also included in the fee calculations. This cost ($12,340) is allocated to the projected increase in persons over the next five years (4,719). On average, the County updates its impact fee methodologies and components every five years. This results in a consultant cost per demand unit of $2.62 per person ($12,340 / 4,719 persons = $2.62 per person.)

PROPOSED IMPACT FEES FOR PARKS & RECREATION

Infrastructure standards used in the Parks & Recreation Impact Fee calculations are listed at the top of Figure 11. The net capital cost for Parks & Recreation is $258.49 for each resident added to Jefferson County. Impact fees per unit are derived by multiplying persons per housing unit by the total infrastructure cost per person. Therefore, the impact fee for a single unit is $625 (2.42 persons per housing unit X $258.49 infrastructure cost per person = $625).

Figure 11. Proposed Parks & Recreation Impact Fees

Cost per Person	
Improvements	$117.87
Parks	$72.91
Recreational Facilities	$59.20
Vehicles and Equipment	$5.89
Consultant Cost	$2.62
Net Cost per Person	**$258.49**

Residential (per housing unit)	*Land Use Assumptions Category*	*Persons per Housing Unit*	***Proposed Fee***	*Current Fee*	*Increase (Decrease)*	*% Change*
Single Unit (Single-Family, Townhouse & Mobile Home)	*Single Unit*	2.42	**$625**	$752	($127)	-17%
Duplex	*2+ Units*	1.78	**$460**	$575	($115)	-20%
Multi-Family (Apartments & Condos)	*2+ Units*	1.78	**$460**	$566	($106)	-19%

LAW ENFORCEMENT

METHODOLOGY

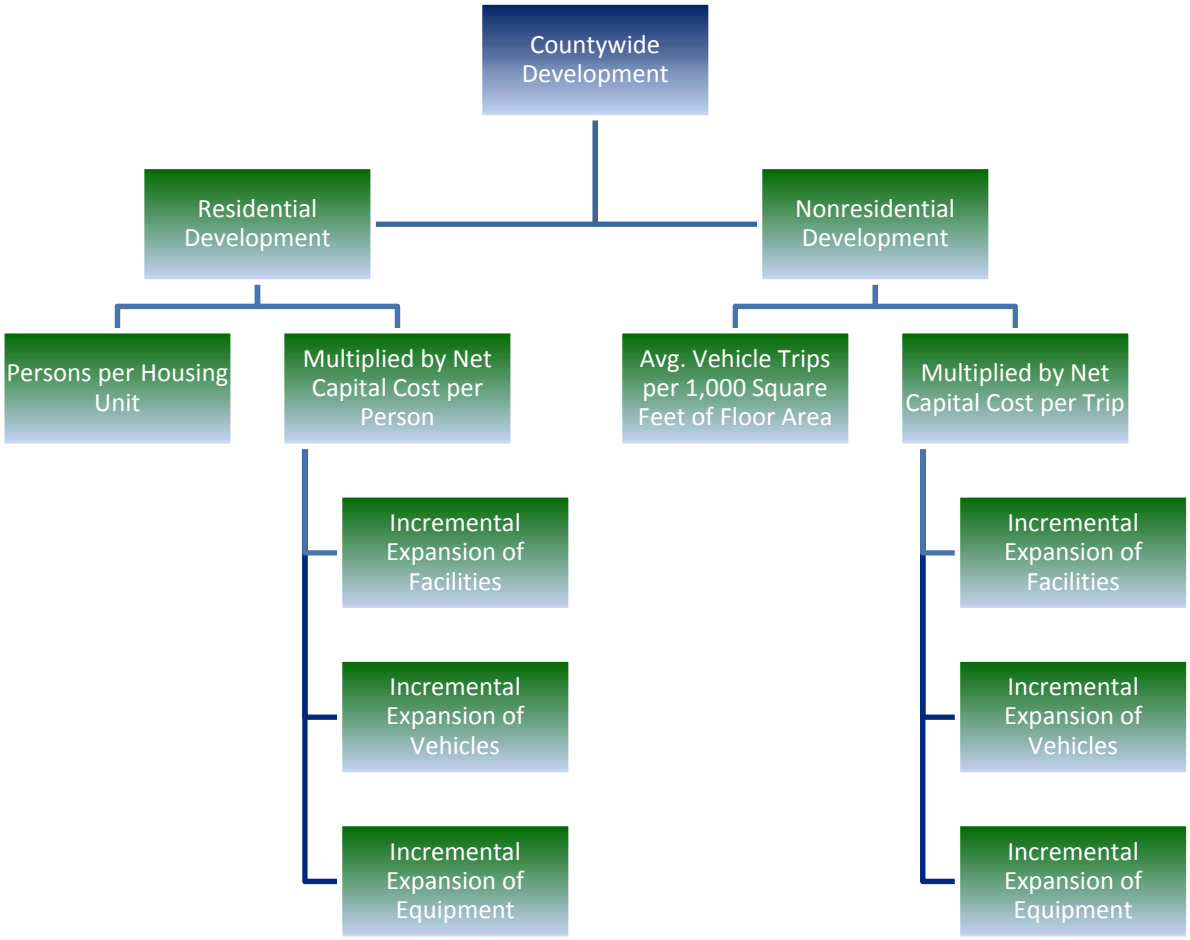
The Law Enforcement impact fee for Jefferson County utilizes an incremental expansion methodology, with infrastructure costs allocated to both residential and nonresidential development based on a functional population analysis (discussed in Figure 12). The methodology for the Law Enforcement Impact Fee is diagrammed in Figure 12. For residential development, Law Enforcement Impact Fees are a function of population growth.

For nonresidential impact fees, TischlerBise recommends using nonresidential vehicle trips as the best demand indicator for police facilities and equipment. Trip generation rates are used for nonresidential development because vehicle trips are highest for commercial developments, such as shopping centers, and lowest for industrial/warehouse development. Office and institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for public safety from nonresidential development. Other possible nonresidential demand indicators, such as employment or floor area, will not accurately reflect the demand for service. For example, if employees per thousand square feet were used as the demand indicator, police impact fees would be too high for office and institutional development because offices typically have more employees per 1,000 square feet than retail uses. If floor area were used as the demand indicator, police impact fees would be too high for industrial development.

Average weekday vehicle trip ends are from the reference book, Trip Generation (Ninth Edition, 2012), published by the Institute of Transportation Engineers (ITE). A vehicle trip end represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). To calculate impact fees, trip generation rates are adjusted to avoid double counting each trip at both the origin and destination points—thereby allocating the trip to the appropriate land use.

The basic trip adjustment factor is 50 percent for all nonresidential development except commercial. For commercial/shopping center development, the trip adjustment factor is less than 50 percent because retail uses attract vehicles as they pass by on arterial and collector roads. For example, when someone stops at a convenience store on the way home from work, the convenience store is not the primary destination. For an average size shopping center, the ITE manual indicates that on average 25 percent of the vehicles that enter are passing by on their way to some other primary destination. The remaining 75 percent of attraction trips have the shopping center as their primary destination. Because attraction trips are half of all trips, the trip adjustment factor is 75 percent multiplied by 50 percent, or approximately 38 percent of the trip ends.

Figure 12. Law Enforcement Impact Fee Methodology



PROPORTIONATE SHARE

In Jefferson County development fees are based on both residential and nonresidential development. As shown in Figure 13, functional population was used to allocate law enforcement costs to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls "daytime population" by accounting for people living and working in a jurisdiction. Residents that don't work are assigned 20 hours per day to residential development and four hours per day to nonresidential development (annualized averages). Residents that work in Jefferson County are assigned 14 hours to residential development. Inflow commuters are assigned 10 hours to nonresidential development. Based on 2011 functional population data for Jefferson County the cost allocation for residential development is 77% while nonresidential development accounts for 23% of the demand for law enforcement infrastructure.

Figure 13. Functional Population

Service Units in 2011			*Demand Hours/Day*	*Person Hours*
Residential				
Population	54,377			
57% Residents Not Working		30,901	20	618,012
43% Resident Workers**		23,476		
30% Worked in County**		6,987	14	97,818
70% Worked Outside County**		16,489	14	230,846
			Residential Subtotal	946,676
			Residential Share =>	**77%**
Nonresidential				
Non-working Residents		30,901	4	123,602
Jobs Located in County**		15,420		
Residents Working in County**		6,987	10	69,870
Non-Resident Workers (inflow commuters)		8,433	10	84,330
			Nonresidential Subtotal	277,802
			Nonresidential Share =>	**23%**
			TOTAL	1,224,478

Source: Inflow/Outflow Analysis, OnTheMap web application, US Cenusus Bureau data for all jobs.

CAPITAL COSTS PER PERSON

The Law Enforcement Impact Fee includes components for facilities, vehicles, and equipment. This section of the report details the current LOS and cost factors which are used in the impact fee calculations.

Facilities

An inventory of law enforcement facilities in Jefferson County is shown in Figure 14. In total, there are 16,000 square feet of facilities devoted to law enforcement. The current residential level of service is derived by multiplying the total square footage of law enforcement facilities (16,000) by the residential proportionate share factor (77%) and dividing by the total population (16,000 X 77% / 57,012) resulting in .22 sq. ft. per person. Similarly, nonresidential level of service is derived by multiplying total square footage by the nonresidential proportionate share and dividing by total average weekday vehicle trips (16,000 X 23% / 57,894) resulting in .06 sq. ft. per trip.

The cost per demand unit is derived using the average replacement cost per square foot ($251) and existing levels of service discussed above. For residential development, the cost per person is $54.24 (0.22 square feet per person X $251 per square foot). The cost per average weekday vehicle trip for nonresidential development is $15.95 (0.06 square feet per vehicle trip X $251 per square foot).

Revenues from the facilities component of the law enforcement impact fees will likely be used to expand evidence storage, training space, and the firing range.

Figure 14. Law Enforcement Facility LOS Standards

	Square Feet	*Cost per Sq Ft*[1]	*Total Cost*
Sheriff's Building - Bardane	15,000	$260	$3,900,000
Blue Ridge Community Facility	1,000	$120	$120,000
Total	**16,000**		**$4,020,000**

Average Cost per Sq Ft	**$251**

Source: Jefferson County Sheriff's Department. 2010 Law Enforcement Impact Fee Study.
1. Costs used in 2010 Law Enforcement Impact Fee Study, updated in May 2011, were updated for inflation to show February 2014 costs. Sheriff's Building includes total acquisition and construction costs.

Level of Service (LOS) Standards	Residential		Nonresidential	
Proportionate Share	77%		23%	
2014 Demand Units	57,012	persons	57,894	trips
Level of Service	**0.22**	**sq ft per person**	**0.06**	**sq ft per trip**
Facility Cost per Demand Unit	**$54.24**	**per person**	**$15.95**	**per trip**

Vehicles

An inventory of law enforcement vehicles in Jefferson County is shown in Figure 15. In total, there are 51 law enforcement vehicles. This results in a residential level of service of 0.0007 vehicles per person, which is found by multiplying the total number of vehicles (51) by the residential proportionate share

factor (77%) and then dividing by the 2014 Jefferson County population (57,012). The nonresidential level of service is 0.0002 vehicles per nonresidential vehicle trip, which is found by multiplying the number of vehicles (51) by the nonresidential proportionate share factor (23%) and then dividing by the current average weekday trips to nonresidential development (57,894) in 2014.

The cost per demand unit is derived using the average replacement cost per vehicle ($54,000) and existing levels of service discussed above. For residential development, the cost per person is $37.20 (0.0007 vehicles per person X $54,000 per vehicle). The cost per average weekday vehicle trip for nonresidential development is $10.94 (0.0002 vehicles per nonresidential trip X $54,000 per vehicle).

Figure 15. Law Enforcement Vehicle LOS Standards

Vehicle	*#*	*Replacement Cost*	*Total Cost*
Ford Crown Victoria	31	$57,300	$1,776,300
Ford Explorer	9	$54,800	$493,200
Jeep Cherokee	3	$56,460	$169,380
Chevrolet Motorhome	1	$161,050	$161,050
BMW 5401	1	$6,750	$6,750
Buick LeSabre	1	$5,200	$5,200
Chrysler Concorde	1	$3,120	$3,120
Ford Taurus	1	$48,880	$48,880
Dodge Durango	3	$28,110	$84,330
Total	**51**		**$2,748,210**

Average Cost per Vehicle	**$54,000**

Source: Jefferson County Sheriff's Department. 2010 Law Enforcement Impact Fee Study.
1. Costs used in 2010 Law Enforcement Impact Fee Study, updated in May 2011, were updated for inflation to show February 2014 costs. Costs are insurance estimate of replacement cost.

Level of Service (LOS) Standards	Residential		Nonresidential	
Proportionate Share	77%		23%	
2014 Demand Units	57,012	persons	57,894	trips
Level of Service	**0.0007**	**vehicles per person**	**0.0002**	**vehicles per trip**
Vehicle Cost per Demand Unit	**$37.20**	**per person**	**$10.94**	**per trip**

Equipment

An inventory of law enforcement equipment in Jefferson County is shown in Figure 16. In total, there are 6 units of equipment. This results in a residential level of service of 0.00008 units per person, which is found by multiplying the total number of units (6) by the residential proportionate share factor (77%) and then dividing by the 2014 Jefferson County population (57,012). The nonresidential level of service is 0.000024 units per nonresidential vehicle trip, which is found by multiplying the number of units (6) by the nonresidential proportionate share factor (23%) and dividing by the current number of average nonresidential weekday trips (57,894) in 2014. According to information provided by the County, the average cost of a law enforcement equipment unit is $25,000.

The cost per demand unit is derived using the average cost per unit of equipment ($25,000) and existing levels of service discussed above. For residential development, the cost per person is $2.14 (0.00008 equipment units per person X $25,000 per unit). The cost per average weekday vehicle trip for nonresidential development is $0.60 (0.000024 equipment units per nonresidential trip X $25,000 per unit).

Figure 16. Law Enforcement Equipment LOS Standards

Equipment	*#*	*Cost per Unit**	*Total Cost*
Traffic Monitoring Camera	6	$25,000	$150,000
Total	**6**		**$150,000**

Average Cost per Unit	**$25,000**

Source: Jefferson County Sheriff's Department. 2010 Law Enforcement Impact Fee Study.
*Costs used in 2010 Law Enforcement Impact Fee Study, updated in May 2011, were updated for inflation to show February 2014 costs. Cost provided by vendor.

Level of Service (LOS) Standards	Residential		Nonresidential	
Proportionate Share	77%		23%	
2014 Demand Units	57,012	persons	57,894	trips
Level of Service	**0.00008**	**units per person**	**0.000024**	**units per vehicle trip**
Equipment Cost per Demand Unit	**$2.14**	**per person**	**$0.60**	**per trip**

PROJECTED NEED FOR LAW ENFORCEMENT INFRASTRUCTURE

The need for additional law enforcement infrastructure, based on projected population growth over the next six years and level of service standards as discussed above, is shown in Figure 17. Level of service standards and costs for law enforcement facilities, vehicles, and equipment are shown Figure 17.

Over the next six years, it is projected that Jefferson County will spend about $365,000 on 1,455 square feet of law enforcement facilities, $250,000 on 5 law enforcement vehicles, and $14,000 on a portion of one equipment unit. The projected demand for law enforcement infrastructure totals approximately $629,000.

Figure 17. Projected Growth Needs

	Facilities		Vehicles		Equipment	
Res LOS	0.2	sq ft per person	0.0007	vehicles per person	0.00008	units per person
Nonres LOS	0.1	sq ft per trip	0.0002	vehicles per nonres vehicle trip	0.00002	units per nonres vehicle trip
Cost	$251	per sq ft	$54,000	per vehicle	$25,000	per unit

		Projected Demand				
		Persons	*Trips*	*Facilities (square feet)*	*Vehicles*	*Equipment*
Base	2014	57,012	57,894	16,000	51	6
1	2015	57,891	58,491	16,228	52	6
2	2016	58,851	59,088	16,473	53	6
3	2017	59,811	59,685	16,719	53	6
4	2018	60,771	60,283	16,964	54	6
5	2019	61,731	60,880	17,209	55	6
6	2020	62,691	61,477	17,455	56	7
6-Yr Total		**5,679**	**3,583**	**1,455**	**5**	**0.5**
Cost of Facilities				$365,000		
Cost of Vehicles					$250,000	
Cost of Equipment						$14,000
Total Cost						**$629,000**

IMPACT FEE CONSULTANT STUDY COST

The cost of preparing the Law Enforcement Impact Fee is also included in the fee calculations. This cost ($9,340) is divided between residential and nonresidential development using the proportionate shares discussed above (77% and 23%), and allocated to the five-year projected increase in persons (4,719) and trips (2,986). On average, the County updates its impact fee methodologies and components every five years. This results in a consultant cost per person of $1.52 ($9,340 * 77% / 4,719 persons = $1.52 per person). The consultant cost per trip is $0.72 ($9,340 * 23% / 2,986 = $0.72 per trip).

PROPOSED IMPACT FEES FOR LAW ENFORCEMENT

Proposed law enforcement impact fees are shown in Figure 18. For residential development, law enforcement impact fees are based on unit type and persons per housing unit. For example, the proposed law enforcement fee for single unit housing units is $230 per unit (2.42 persons per housing unit x $95.10 net cost per person = $230 (truncated)). For nonresidential development, the fees are expressed per thousand square feet (KSF) of floor area.

Figure 18. Proposed Law Enforcement Impact Fees

Cost per Person	
Facilities	$54.24
Vehicles	$37.20
Equipment	$2.14
Professional Services	$1.52
Net Cost per Demand Unit	**$95.10**

Residential Development Fees per Housing Unit

Residential (per housing unit)	*Land Use Assumptions Category*	*Persons per Housing Unit*	***Proposed Fee***	*Current Fee*	*Increase (Decrease)*	*% Change*
Single Unit (Single-Family, Townhouse & Mobile Home)	*Single Unit*	2.42	**$230**	$262	($32)	-12%
Duplex	*2+ Units*	1.78	**$169**	$200	($31)	-16%
Multi-Family (Apartments & Condos)	*2+ Units*	1.78	**$169**	$197	($28)	-14%

Cost per Trip	
Facilities	$15.95
Vehicles	$10.94
Equipment	$0.60
Professional Services	$0.72
Net Cost per Demand Unit	**$28.22**

Nonresidential Development Fees per 1,000 Square Feet of Floor Area

Development Type	*Inbound Vehicle Trips*	***Proposed Fee***	*Current Fee**	*Increase (Decrease)*	*% Change*
Commercial*	14.09	**$397**	$101	$296	292%
Office/ Institutional*	5.52	**$155**	$42	$113	273%
Business Park	6.22	**$175**	$33	$142	430%
Light Industrial	3.49	**$98**	$18	$80	444%
Warehousing	1.78	**$50**	$13	$37	285%
Manufacturing	1.91	**$53**	$10	$43	430%

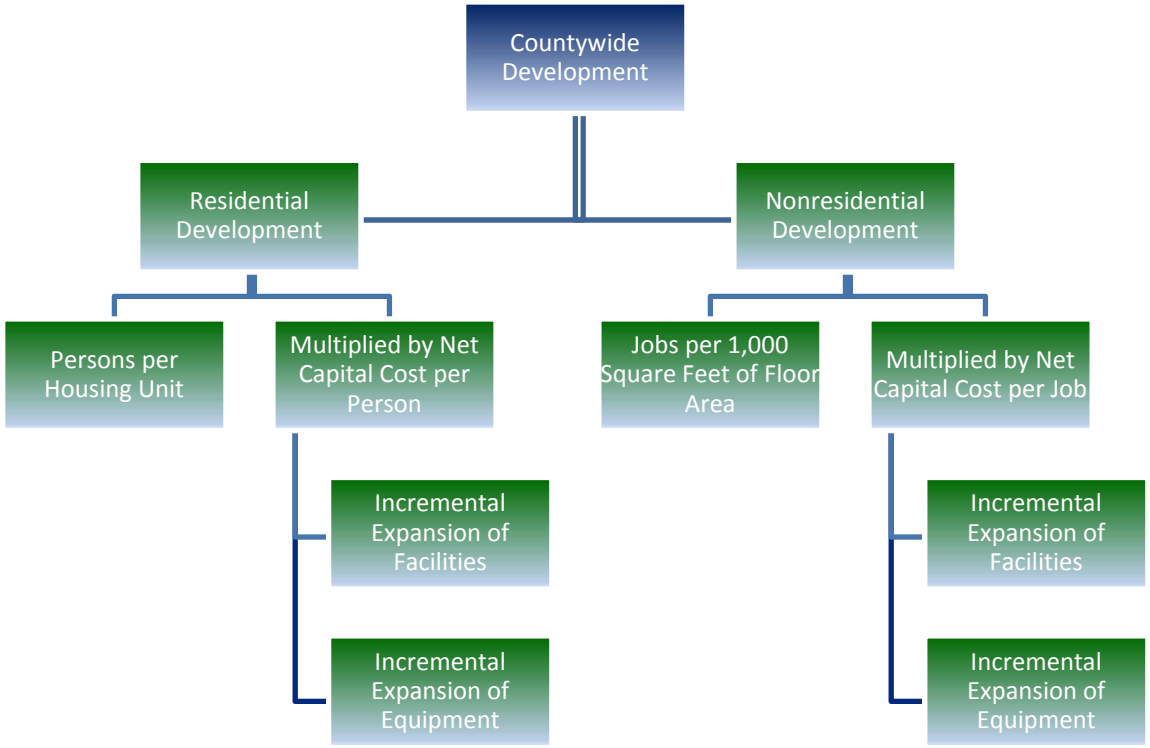
*Nonresidential fees are averages of floor areas for each land use type.

FIRE & EMS

METHODOLOGY

Jefferson County provides fire and emergency medical services to its residents and businesses through a combination of paid staff (Jefferson County Emergency Services Agency) and a system of volunteer fire companies. Since the Emergency Services Agency (ESA) is the only entity that is entirely funded by County taxpayers, the Fire and EMS impact fee is limited to ESA assets. Volunteer Fire Departments do receive an annual County contribution towards operations, but are largely dependent on State funding and contributions. The Fire and EMS impact fee for Jefferson County utilizes an incremental expansion approach, with infrastructure costs allocated to both residential and nonresidential development based on an analysis functional population. The formula for the Fire and EMS impact fee is diagrammed in Figure 19. For residential development, Fire and EMS impact fees are a function of population growth. Fire & EMS impact fees for nonresidential development are based on the estimated number of employees per 1,000 square feet of floor area.

Figure 19. Fire & EMS Impact Fee Methodology



PROPORTIONATE SHARE

In Jefferson County development fees are based on both residential and nonresidential development. As shown in Figure 20, functional population was used to allocate fire and EMS (as well as law

enforcement) costs to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls "daytime population" by accounting for people living and working in a jurisdiction. Residents that don't work are assigned 20 hours per day to residential development and four hours per day to nonresidential development (annualized averages). Residents that work in Jefferson County are assigned 14 hours to residential development. Inflow commuters are assigned 10 hours to nonresidential development. Based on 2011 functional population data for Jefferson County the cost allocation for residential development is 77% while nonresidential development accounts for 23% of the demand for fire and EMS infrastructure.

Figure 20. Functional Population

Service Units in 2011			*Demand Hours/Day*	*Person Hours*
Residential				
Population	54,377			
57% Residents Not Working		30,901	20	618,012
43% Resident Workers**		23,476		
30% Worked in County**		6,987	14	97,818
70% Worked Outside County**		16,489	14	230,846
			Residential Subtotal	946,676
			Residential Share =>	**77%**
Nonresidential				
Non-working Residents		30,901	4	123,602
Jobs Located in County**		15,420		
Residents Working in County**		6,987	10	69,870
Non-Resident Workers (inflow commuters)		8,433	10	84,330
			Nonresidential Subtotal	277,802
			Nonresidential Share =>	**23%**
			TOTAL	1,224,478

Source: Inflow/Outflow Analysis, OnTheMap web application, US Cenusus Bureau data for all jobs.

CAPITAL COSTS PER PERSON

The Fire & EMS Impact Fee includes components for facilities and equipment. This section of the report details the current LOS and cost factors which are used in the impact fee calculations.

Facilities

An inventory of fire and EMS facilities, including land and stations, is shown in Figure 21. The total inventory of land and stations totals $1,916,998. There are 6,815 square feet of fire/EMS stations in Jefferson County. This current residential level of service is derived by multiplying the total square footage (78,726) by the residential proportionate share (77%) and dividing by the 2014 population (78,726 X 77% / 57,012), resulting in 0.09 square feet per person. Similarly, the nonresidential level of service is 0.10 square feet per job, which is found by multiplying the total square footage (78,726) by the nonresidential proportionate share (23%) and dividing by the number of jobs in 2014 (78,726 X 23% / 15,657).

The cost per demand unit is derived using the average cost per square foot, with the inclusion of the cost of land ($281) and existing levels of service discussed above. For residential development, the cost per person is $25.86 (0.09 square feet per person X $281 per square foot). The cost per average job for nonresidential development is $28.13 (0.10 square feet per job X $281 per square foot).

Figure 21. Fire & EMS Facility LOS Standards

Company Name	Acreage	Cost per Acre	Land Cost[1]	Station Sq Ft[1]	Cost / Sq Ft	Station Cost[1]	Total Facility Cost (Land and Stations)
Jefferson County ESA	0.97	$567,010	$550,000	6,815	$201	$1,366,998	$1,916,998
Total				**6,815**			**$1,916,998**

Average Cost per Sq Ft (including land)	**$281**

1. Provided by the Jefferson County Emergency Services Agency.

Level of Service (LOS) Standards	Residential		Nonresidential	
Proportionate Share	77%		23%	
2014 Demand Units	57,012	persons	15,657	jobs
Level of Service	**0.09**	**sq ft per person**	**0.10**	**sq ft per job**
Facility Cost per Demand Unit	**$25.86**	**per person**	**$28.13**	**per job**

Equipment

Figure 22 displays the inventory of fire and EMS equipment in Jefferson County.

Figure 22. Fire & EMS Equipment Inventory

Jefferson County Emergency Services Agency		
Lifepack Heart Monitors	3	$81,000
Zoll Autopulse CPR Units	3	$52,000
Veh 11 - Drector	1	$54,000
Veh 11 - ALS Chase	2	$108,000
MCU 11 GMC Truck	1	$45,000
Ambulance 11	1	$135,000
Reserve 11	1	$135,000
Total	**12**	**$610,000**

Total	**12**	**610,000**

Source: Jefferson County, WV Fire and Rescue Association

A summary of the fire and EMS equipment inventory is shown in Figure 23. As shown below, there are 12 units of fire and EMS equipment. This results in a residential level of service of 0.0002 units per person, which is found by multiplying the total number of equipment units (12) by the residential proportionate share factor (77%) and then dividing by the 2014 Jefferson County population (12 X 77% / 57,012). The nonresidential level of service is 0.0002 vehicles per job, which is found by multiplying the number of equipment units (12) by the nonresidential proportionate share factor (23%) and then dividing by the current number of jobs (12 X 23% / 15,657) in 2014.

The cost per demand unit is derived using the average replacement cost per unit ($51,000) and existing levels of service discussed above. For residential development, the cost per person is $8.27 (0.0002 units per person X $51,000 per unit). The cost per average job for nonresidential development is $8.99 (.0002 vehicles per job X $51,000 per unit).

Figure 23. Fire & EMS Equipment LOS Standards

Company	*# of Units*	*Total Cost*
Jeff Co Emergency Services Agency	12	$610,000
Total	**12**	**$610,000**

Average Cost Per Unit	**$51,000**

Level of Service (LOS) Standards	Residential		Nonresidential	
Proportionate Share	77%		23%	
2014 Demand Units	57,012	persons	15,657	jobs
Level of Service	**0.0002**	**units per person**	**0.0002**	**units per job**
Equipment Cost per Demand Unit	**$8.27**	**per person**	**$8.99**	**per job**

PROJECTED NEED FOR FIRE & EMS INFRASTRUCTURE

The need for additional fire and EMS infrastructure, based on projected population growth over the next six years and level of service standards as discussed above, is shown in Figure 24. Level of service standards and costs for fire and EMS facilities and equipment are shown Figure 24.

Over the next six years, it is projected that Jefferson County will need to spend approximately $179,000 on 636 square feet of fire and EMS facilities and $57,000 on 1 unit of equipment. The projected demand for fire and EMS infrastructure totals approximately $236,000.

Figure 24. Fire & EMS Projected Growth Needs

	Facilities		Equipment	
Res LOS	0.1	sq ft per person	0.0002	units per person
Nonres LOS	0.1	sq ft per job	0.0002	units per job
Cost	$281	per sq ft	$51,000	per unit

		Projected Demand			
		Persons	*Jobs*	Facilities (square feet)	Equipment Units
Base	2014	57,012	15,657	6,815	12
1	2015	57,891	15,845	6,915	12
2	2016	58,851	16,033	7,022	12
3	2017	59,811	16,221	7,129	13
4	2018	60,771	16,409	7,236	13
5	2019	61,731	16,597	7,343	13
6	2020	62,691	16,785	7,451	13
6-Yr Total		**5,679**	**1,128**	**636**	**1.1**
Cost of Facilities				$179,000	
Cost of Equipment					$57,000
Total Cost					**$236,000**

IMPACT FEE CONSULTANT STUDY COST

The cost of preparing the Fire & EMS Impact Fee is also included in the fee calculations. This cost ($11,140) is divided between residential and nonresidential development using the proportionate shares discussed above (77% and 23%), and allocated to the six-year projected increase in persons (4,719) and jobs (940). On average, the County updates its impact fee methodologies and components every five years. This results in a consultant cost per person of $1.82 ($11,140 * 77% / 4,719 persons = $1.82 per person). The consultant cost per job is $2.72 ($11,140 * 23% / 940 = $2.72 per trip).

PROPOSED IMPACT FEES FOR FIRE & EMS

Proposed Fire & EMS Impact Fees are shown in Figure 25. For residential development, Fire & EMS Impact Fees are based on unit type and persons per housing unit. For example, the proposed Fire & EMS Impact Fee for single unit housing units is $86 per unit (2.42 persons per housing unit x $35.95 net cost per person = $86 (truncated)). For nonresidential development, the fees are expressed per thousand square feet (KSF) of floor area.

Figure 25. Proposed Fire & EMS Impact Fees

Cost per Person	
Facilities	$25.86
Equipment	$8.27
Professional Services	$1.82
Net Cost per Demand Unit	**$35.95**

Residential Development Fees per Housing Unit

Residential (per housing unit)	*Land Use Assumptions Category*	*Persons per Housing Unit*	***Proposed Fee***	*Current Fee*	*Increase (Decrease)*	*% Change*
Single Unit (Single-Family, Townhouse & Mobile Home)	*Single Unit*	2.42	**$86**	$698	($612)	-88%
Duplex	*2+ Units*	1.78	**$63**	$533	($470)	-88%
Multi-Family (Apartments & Condos)	*2+ Units*	1.78	**$63**	$525	($462)	-88%

Cost per Job	
Facilities	$28.13
Equipment	$8.99
Professional Services	$2.72
Net Cost per Demand Unit	**$39.85**

Nonresidential Development Fees per 1,000 Square Feet of Floor Area

Development Type	*Employees per 1,000 sq ft*	***Proposed Fee***	*Current Fee**	*Increase (Decrease)*	*% Change*
Commercial*	2.00	**$79**	$1,903	($1,824)	-96%
Office/ Institutional*	3.32	**$132**	$776	($644)	-83%
Business Park	3.08	**$122**	$618	($496)	-80%
Light Industrial	2.31	**$91**	$338	($247)	-73%
Warehousing	0.92	**$36**	$240	($204)	-85%
Manufacturing	1.79	**$71**	$185	($114)	-62%

*Nonresidential fees are averages of floor areas for each land use type.

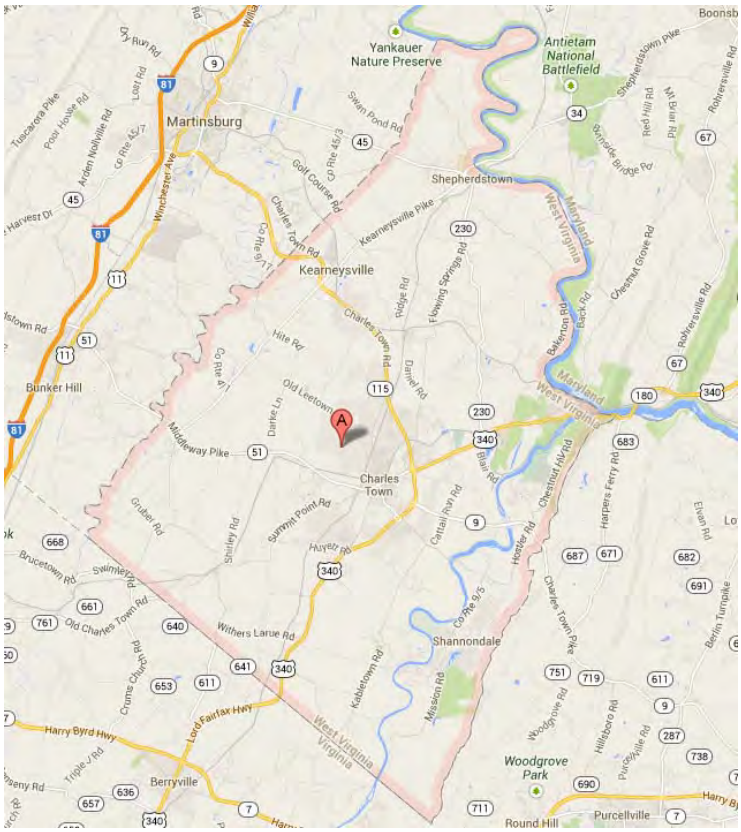
APPENDIX A: LAND USE ASSUMPTIONS

INTRODUCTION

Service Area

The estimates and projections of residential and nonresidential development in this *Land Use Assumptions* document are for areas within the boundaries of Jefferson County. The map below illustrates the area within the County's boundaries.

Figure A1. Map of Jefferson County Service Area



Summary of Growth Indicators

TischlerBise has prepared this *Land Use Assumptions* document which details current demographic ***estimates*** and future development ***projections*** for both residential and nonresidential development that will be used in the calculation of the impact fees. The development projections are used for calculating the level of service to be provided to future development by planned capital projects or existing infrastructure that was oversized in anticipation of new development. The development projections are also used in forecasting the amount and cost of infrastructure required by new development that will be documented in the cash flow analysis.

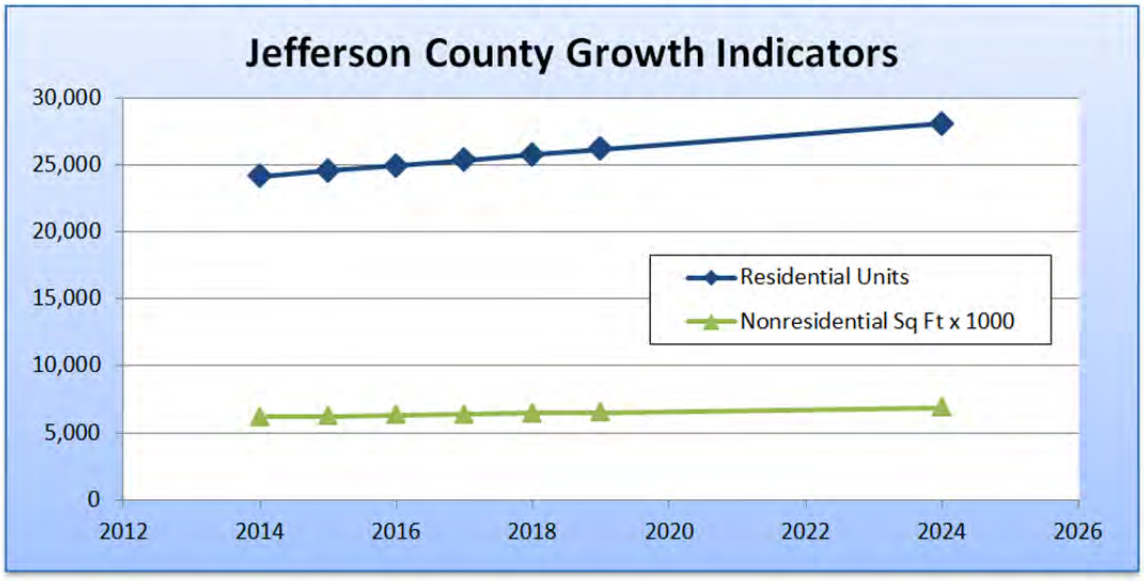
Impact fee methodologies are designed to reduce sensitivity to accurate development projections in the determination of the proportionate-share fee amounts. If actual development is slower than projected, impact fee revenues will also decline, but so will the need for growth-related infrastructure. In contrast, if development is faster than anticipated, the County will receive an increase in impact fee revenue, but will also need to accelerate the capital improvements program to keep pace with development.

Development projections and growth rates are summarized in Figure A2. Jefferson County specific base data for the demographic analysis and development projections include 2010 Census calculations of population and housing units and American Community Survey tables. The projected increase in population is based on projections for Jefferson County made by West Virginia University. Projected population was converted to housing units using the 2011 average of 2.36 year-round residents per housing unit. For housing units, the impact fee study assumes a compound annual growth rate of 1.6% for the first ten years.

The projected increase nonresidential floor area is based on conversations with the Jefferson County Development Authority. Projected nonresidential square footage within Jefferson County was converted to jobs using average square-feet-per-employee multipliers provided by the Institute of Transportation Engineers. For nonresidential development, the impact fee study assumes a compound annual growth rate of 1.1%.

Figure A2. Development Projections and Growth Rates

								2014 to 2024 Average Annual	
	2014	2015	2016	2017	2018	2019	2024	*Increase*	*Compound Growth Rate*
Residential Units[1,2]	24,158	24,530	24,937	25,344	25,750	26,157	28,050	389	1.5%
Nonresidential Sq Ft x 1000[3]	6,167	6,237	6,307	6,377	6,447	6,517	6,867	70	1.1%



1. WVU College of Business and Economics Projected Population for Jefferson County 2000-2035.
2. 2010 Census and 2010-2012 ACS.
3. OnTheMap web application, U.S. Census Bureau, 2011.

RESIDENTIAL DEVELOPMENT

Current estimates and future projections of residential development are detailed in this section, including housing units by type and population.

Current Estimates of Residential Development

The 2010 census did not obtain detailed information using a "long-form" questionnaire. Instead, the U.S. Census Bureau has switched to a continuous monthly mailing of surveys, known as the American Community Survey (ACS) which is limited by sample-size constraints in areas with relatively few residents. For counties like Jefferson County, data on detached housing units are now combined with attached single units (commonly known as townhouses).

According to the U.S. Census Bureau, a household is a housing unit that is occupied by year-round residents. Impact fees often use per capita standards and persons per housing unit or persons per household to derive proportionate-share fee amounts. When persons per housing unit are used in the fee calculations, infrastructure standards are derived using year-round population. When persons per household are used in the fee calculations, the impact fee methodology assumes all housing units will be occupied, thus requiring seasonal or peak population to be used when deriving infrastructure standards. TischlerBise recommends that impact fees for residential development in Jefferson County be imposed according to the number of year-round residents per housing unit.

Census data indicates that County had 22,037 housing units and 52,107 persons not in group quarters in 2010. As shown in Figure A3, in 2010, dwellings with a single unit per structure (detached, attached, and mobile homes) averaged 2.42 persons per housing unit. Dwellings in structures with multiple units (including structures with two or more units, boats, RVs, and vans) averaged 1.78 year-round residents per unit.

Figure A3. Person per Housing Unit by Type of Housing Unit

2010-2012 American Community Survey

Type	Persons	Households	Housing Units
Single Unit[1]	49,623	18,059	20,376
2+ Units[2]	3,197	1,622	1,786
TOTAL	**52,820**	**19,681**	**22,162**

1. Single Unit includes detached, attached, and mobile homes.
2. 2+ Units includes boats, vans and RVs.

Source: Tables B25024, B25032, and B25033.
2010-2012 American Community Survey, U.S. Census Bureau.

2010 Census

Type	Persons	Households	Housing Units	Persons per Housing Unit
Single Unit[1]	48,953	18,288	20,261	2.42
2+ Units[2]	3,154	1,643	1,776	1.78
Subtotal	52,107	19,931	22,037	2.36
Group Quarters	1,391			
TOTAL	**53,498**	**19,931**	**22,037**	

1. Single Unit includes detached, attached, and mobile homes.
2. 2+ Units includes boats, vans and RVs.

Source: Totals from Summary File 1, U.S. Census.

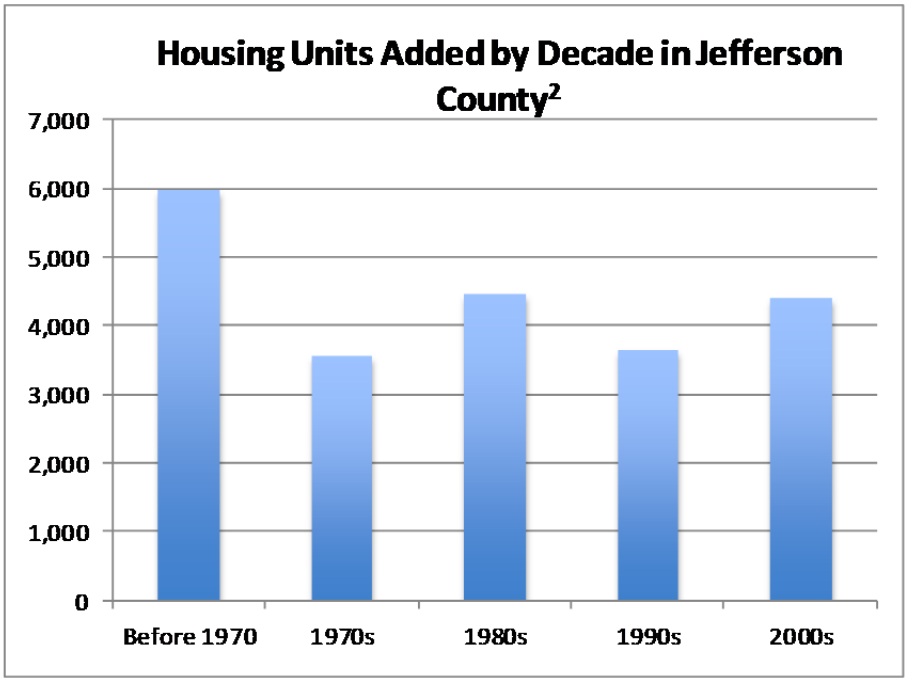
Recent Residential Construction

From 2000-2010 the number of housing units in Jefferson County has increased by an average of 441 units per year. The chart at the bottom of Figure A4 indicates the estimated number of housing units added by decade in Jefferson County.

Figure A4. Housing Units by Decade

2010 Population[1]	53,498
2010 Housing Units[1]	22,037
Total Housing Units in 2000[1]	17,623
New Housing Units	4,414

From 2000 to 2010, Jefferson County added an average of 441 housing units per year.



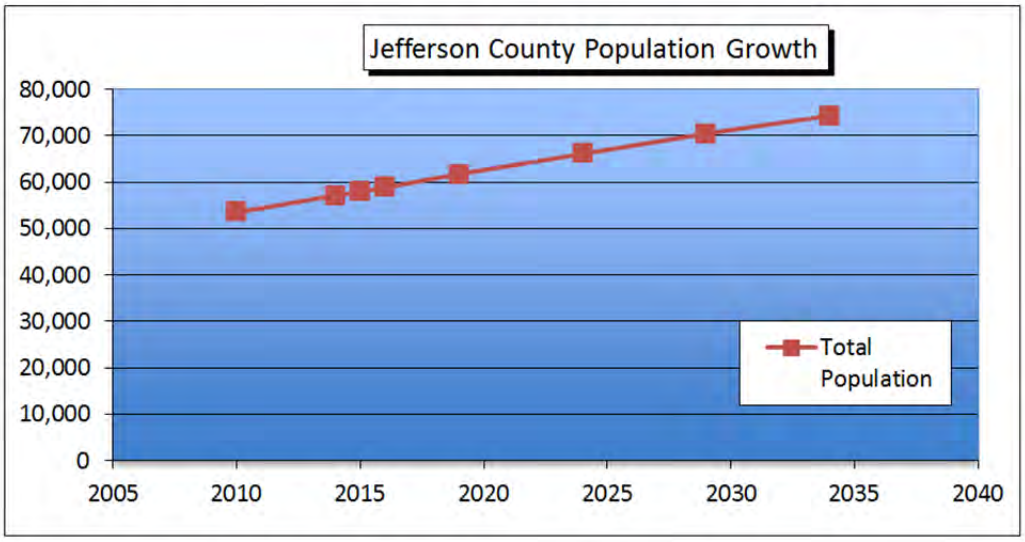
1. Census SF1.
2. Source for 1990s and earlier is Table B25034, American Community Survey (2007-2011) scaled to equal total housing units in 2000.

Residential Development Forecast

Figure A5 displays total population projections (including persons in group quarters) for Jefferson County made by the West Virginia University College of Business and Economics. The projections assume a growth rate of 1.6% from 2012 to 2020, a growth rate of 1.3% from 2020 to 2030, and a growth rate of 1.1% from 2030 to 2034.

Figure A5. Total Population Projections

	2010	2014	2015	2016	2019	2024	2029	2034
Total Population[1]	53,498	57,012	57,891	58,851	61,731	66,198	70,381	74,270



1. Total Population includes persons in group quarters.
Source: West Virginia Population Projection by County, West Virginia University College of Business and Economics.

Figure A6 shows the projected residential population and projected housing units in Jefferson County from 2014 to 2034. The growth rates of 1.6% from 2010 to 2020, 1.3% from 2020 to 2030, and 1.1% from 2030 to 2034 (based on the West Virginia University projections) are used to estimate population to 2034. Numbers shaded in blue are estimates provided by West Virginia University's College of Business and Economics. Next, the residential population is divided by the persons per housing unit ratio of 2.36 to determine the total number of housing units. The split between housing unit types uses the ratio in the 2010 Census, which was 91.9% single units and 8.1% units in structures with two or more units.

Figure A6. Projected Residential Population and Housing Units

Growth Rate[1]		
2010 to 2020	2020 to 2030	2030 to 2034
1.6%	1.3%	1.1%

	2010	2014	2015	2016	2020	2025	2030	2034
		Base	1	2	6	11	16	20
Persons per Housing Unit[2]	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36
Residential Population[3]	53,498	57,012	57,891	58,851	62,691	67,075	71,208	74,270
Annual Residential Population Increas		**879**	**879**	**960**	**960**	**877**	**827**	**765**
Total Housing Units[4]	**22,669**	**24,158**	**24,530**	**24,937**	**26,564**	**28,422**	**30,173**	**31,470**
Single Unit (91.9%)[5]	*20,842*	*22,211*	*22,553*	*22,927*	*24,423*	*26,131*	*27,741*	*28,934*
2+ Units (8.1%)[5]	*1,827*	*1,947*	*1,977*	*2,010*	*2,141*	*2,290*	*2,432*	*2,536*
Annual Housing Unit Increase			**372**	**372**	**407**	**372**	**350**	**324**

1. WVU College of Business and Economics
2. 2010 Census and 2010-2012 ACS.
3. WVU College of Business and Economics 2000-2035 Projected Population for Jefferson County.
4. Found by dividing population by PPHU ratio of 2.36.
5. Split between housing unit type from 2010 Census.

NON-RESIDENTIAL DEVELOPMENT

Jobs by Type of Nonresidential Development

Figure A7 indicates the County's 2011 job estimate and nonresidential floor area, estimated using square feet per employee multipliers obtained from the Institute of Transportation Engineers (ITE 2012). The prototype for Commercial is an average-size shopping center. For Office/ Institutional, the development prototype is an average-sized office. The prototype development for Industrial jobs is light industrial. General land use types are based on two-digit industry sectors, with the percentage distribution of jobs by type of development from U.S. Census Bureau's OnTheMap web application.

As shown below, in 2011 there were 15,420 jobs in Jefferson County and approximately 6,075,751 square feet of nonresidential floor area.

Figure A7. Jobs and Floor Area Estimate

	2011 Jobs[1]	% of Total	Sq Ft per Job[2]	Floor Area
Commercial[3]	5,893	38%	500	2,946,500
Office/ Institutional[4]	7,545	49%	301	2,271,045
Industrial	1,982	13%	433	858,206
Total	**15,420**	**100%**		**6,075,751**

1. OnTheMap web application, U.S. Census Bureau.
2. Trip Generation, Institute of Transportation Engineers, 2012.
3. Retail, Food and Accomodation Services.
4. Major sectors are Health Care, Education, Public Administration, Administration & Support (office jobs), and Professional/Scientific/Technical Services.

Figure A8. Employee and Building Area Ratios

ITE Code	Land Use / Size	Demand Unit	Wkdy Trip Ends Per Dmd Unit*	Wkdy Trip Ends Per Employee*	Emp Per Dmd Unit**	Sq Ft Per Emp
Commercial / Shopping Center						
820	**Shopping Center (avg size)**	**1,000 Sq Ft**	**42.70**	**na**	**2.00**	**500**
General Office						
710	**General Office (avg size)**	**1,000 Sq Ft**	**11.03**	**3.32**	**3.32**	**301**
Other Nonresidential						
770	Business Park***	1,000 Sq Ft	12.44	4.04	3.08	325
760	Research & Dev Center	1,000 Sq Ft	8.11	2.77	2.93	342
610	Hospital	1,000 Sq Ft	13.22	4.50	2.94	340
565	Day Care	student	4.38	26.73	0.16	na
550	University/College	student	1.71	8.96	0.19	na
540	Community College	student	1.23	15.55	0.08	na
530	High School	1,000 Sq Ft	12.89	19.74	0.65	1,531
520	Elementary School	1,000 Sq Ft	15.43	15.71	0.98	1,018
254	Assisted Living	bed	2.66	3.93	0.68	na
620	Nursing Home	1,000 Sq Ft	7.60	3.26	2.33	429
320	Motel	room	5.63	12.81	0.44	na
110	**Light Industrial**	**1,000 Sq Ft**	**6.97**	**3.02**	**2.31**	**433**
130	Industrial Park	1,000 Sq Ft	6.83	3.34	2.04	489
140	Manufacturing	1,000 Sq Ft	3.82	2.13	1.79	558
150	Warehousing	1,000 Sq Ft	3.56	3.89	0.92	1,093

* Trip Generation, Institute of Transportation Engineers, 9th Edition (2012).

** Employees per demand unit calculated from trip rates, except for Shopping Center data, which are derived from Development Handbook and Dollars and Cents of Shopping Centers, published by the Urban Land Institute.

*** According to ITE, a Business Park is a group of flex-type buildings served by a common roadway system. The tenant space includes a variety of uses with an average mix of 20-30% office/commercial and 70-80% industrial/warehousing.

Nonresidential Development Forecast

Figure A9 displays projected jobs and nonresidential floor area in Jefferson County from 2011 to 2034. The 2011 estimates are based on Figure A7. Square footage projections were made based on conversations with the Jefferson County Development Authority. Nonresidential square footage was converted to jobs using ITE multipliers.

Figure A9. Projected Jobs and Nonresidential Floor Area

Growth Rate
0.5%

	2011	2014	2015	2016	2020	2025	2030	2034
		Base	1	2	6	11	16	20
Jefferson County	15,420	15,657	15,845	16,033	16,785	17,726	18,666	19,418
Annual Job Increase		**158**	**188**	**188**	**188**	**188**	**188**	**188**

	2011	2014	2015	2016	2020	2025	2030	2034
Nonres Sq Ft in 1000's (KSF)		Base	1	2	6	11	16	20
Commercial	2,947	2,991	3,018	3,045	3,152	3,285	3,419	3,526
Office/ Institutional	2,271	2,305	2,339	2,374	2,511	2,682	2,853	2,990
Industrial/ Flex	858	871	880	889	925	970	1,015	1,051
Total	**6,076**	**6,167**	**6,237**	**6,307**	**6,587**	**6,937**	**7,287**	**7,567**
Annual Nonres Floor Area Increase		**62**	**70**	**70**	**70**	**70**	**70**	**70**

Source: Square footage estimate based on conversations with Jefferson County Development Authority. Nonresidential square footage was converted to jobs using ITE multipliers. Mix of job types from OnTheMap, U.S. Census Bureau web application.

DETAILED DEVELOPMENT PROJECTIONS

Demographic data shown in Figure A10 provides key inputs for updating impact fees in Jefferson County. Cumulative data are shown at the top and projected annual increases by type of development are shown at the bottom of the table.

Figure A10. Annual Demographic Data

	2014	2015	2016	2020	2025	2030	2034	20-Year
	Base Yr	1	2	6	11	16	20	Increase
Residential Population	57,012	57,891	58,851	62,691	67,075	71,208	74,270	**17,257**
Jobs	15,657	15,845	16,033	16,785	17,726	18,666	19,418	**3,761**
Housing Units								
Single Unit	22,211	22,553	22,927	24,423	26,131	27,741	28,934	**6,723**
2+ Units	1,947	1,977	2,010	2,141	2,290	2,432	2,536	**589**
Total Housing Units	**24,158**	**24,530**	**24,937**	**26,564**	**28,422**	**30,173**	**31,470**	**7,312**
Jobs to Housing Ratio	*0.65*	*0.65*	*0.64*	*0.63*	*0.62*	*0.62*	*0.62*	
Persons per Hsg Unit	*2.36*	*2.36*	*2.36*	*2.36*	*2.36*	*2.36*	*2.36*	
Nonres Sq Ft in 1000s (KSF)								
Commercial	2,991	3,018	3,045	3,152	3,285	3,419	3,526	**535**
Office/ Institutional	2,305	2,339	2,374	2,511	2,682	2,853	2,990	**685**
Industrial/ Flex	871	880	889	925	970	1,015	1,051	**180**
Total KSF	**6,167**	**6,237**	**6,307**	**6,587**	**6,937**	**7,287**	**7,567**	**1,400**
Avg Sq Ft Per Job	394	394	393	392	391	390	390	
Annual Increase		**14-15**	**15-16**	**19-20**	**24-25**	**29-30**	**33-34**	**2014-34 Avg Anl**
Population		879	960	960	877	827	765	**863**
Jobs		188	188	188	188	188	188	**188**
Housing Units		372	407	407	372	350	324	**366**
Commercial KSF		27	27	27	27	27	27	**27**
Office/ Institutional KSF		34	34	34	34	34	34	**34**
Industrial/ Flex KSF		9	9	9	9	9	9	**9**
Total KSF		70	70	70	70	70	70	**67**

DRAFT - School Impact Fees

Prepared for:

Jefferson County, WV

October 7, 2014

TischlerBise
Fiscal, Economic & Planning Consultants

4701 Sangamore Road, Suite S240
Bethesda, MD
301.320.6900
www.tischlerbise.com

TABLE OF CONTENTS

EXECUTIVE SUMMARY

TischlerBise was retained by the Jefferson County Commission to recalibrate the County's school impact fees using current level of service standards for building and site area, school construction and land acquisition costs, and other applicable FY 2013-2014 budget information. This report is an update to the 2011 *School Impact Fees Report* prepared by TischlerBise.

Impact fees are one-time payments used to defray the cost impacts of school facilities necessary to accommodate new development. The payment amount represents new growth's fair share of capital facility needs. TischlerBise evaluated possible methodologies and documented appropriate demand indicators by type of development for the fee amounts. Specific capital costs have been identified using local data and current dollars. Level of Service (LOS) standards and cost factors are presented in this report and are the basis for the calculations. It should be noted that although growth affects both capital and operating expenses incurred by schools, the impact fee analysis addresses new development's impact on *capital* facilities only. It is further limited to capital improvements that provide additional capacity as opposed to maintenance or rehabilitation.

APPROACH AND METHODOLOGY

There are three basic *methodologies* used to calculate impact fees. The **incremental expansion method** documents the current level of service for each type of public facility in both quantitative and qualitative measures. The intent is to use fee revenue to expand or provide additional facilities, as needed to accommodate new development, based on the current cost to provide capital improvements. The **plan-based method** is commonly used for public facilities that have adopted plans or engineering studies to guide capital improvements, such as utility systems. A third approach, known as the **cost recovery method**, is based on the rationale that new development is paying for its share of the useful life and remaining unused capacity of an existing facility or land.

Maximum supportable school impact fees for Jefferson County Schools are derived using the incremental expansion approach. For school capital improvements, the most common methodology employed is typically the incremental expansion method when future capacity needs are anticipated. This approach allows for the greatest flexibility in providing future capacity improvements. Under this methodology, the fees are based on current levels of service (LOS) and project costs for each type of school facility (i.e., elementary, middle, and high), land for school sites, buses, and administrative facilities. The LOS is documented in both quantitative and qualitative measures and the intent is to use fee revenue to provide additional or expanded public school facilities as needed to accommodate new development.

The current LOS and capital costs for new or expanded facilities are used to derive a cost per student for each type of school facility. Using the cost per student and the average Jefferson County public school student generation rate, a cost by type of residential unit is derived. The term "student generation rate" refers to the average number of public school students per housing unit in the District school system. To proportionately capture the demand over the life of a housing unit, student generation rates are calibrated to reflect the average demand from all units (as opposed to the demand from *new* units) in the District school system.

A general requirement common to impact fee calculations is the evaluation of *credits*. Two types of credits should be considered, **future revenue credits** and **site-specific credits**. Revenue credits may be necessary to avoid potential double payment situations arising from a one-time facility fee plus the payment of other revenues that may also fund growth-related capital improvements. Revenue credits are dependent upon the fee methodology used in the cost analysis.

To avoid this potential double payment situation, future revenue credits are appropriate to account for outstanding debt on County school facilities. A credit is necessary since new residential units that will pay the fee will also contribute to future principal payments on this remaining debt through property taxes. A credit is not necessary for interest payments because interest costs are not included in the costs.

The second type of credit, a **site-specific credit,** is for system improvements that have been included in the fee calculations. Policies and procedures related to site-specific credits for system improvements should be addressed in the ordinance that establishes the County's impact fees. However, the general concept is that developers may be eligible for site-specific credits or reimbursements *only if they provide system improvements that have been included in the fee calculations*. Project improvements normally required as part of the development approval process are not eligible for credits against impact fees.

MAXIMUM SUPPORTABLE SCHOOL IMPACT FEES

Figure 1 displays the current impact fees for Jefferson County. As shown below, the current fees include three residential floor area types, including Single Family Detached, Townhome/ Duplex, and Multi-family.

Figure 1. Current Impact Fees

Development Type	School
Residential (per housing unit)	
Single Family Detached	$11,358
Townhome/ Duplex	$8,560
Multi-family	$6,306

Figure 2 provides the schedule of *Maximum Supportable School Impact Fees* for Jefferson County Schools. The school impact fees are applied only to residential development and are assessed per housing unit, reflecting the proportionate demand by type of unit. The amounts shown are "maximum supportable" amounts based on the methodologies, level of service, and costs for the capital improvements identified herein. The fees represent the highest amount feasible for each type of applicable development, which represent new growth's fair share of the capital costs as detailed in this report. The Jefferson County Commission can adopt amounts that are lower than the maximum amounts shown. However, a reduction in fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in the County's level of service.

As shown in Figure 2, the categories are "Single Unit" (single-family detached and mobile home), "Townhome / Duplex" (single-family attached and two unit structures), and "Multi-Family" (three or more units).

For a single unit (which includes single-family detached and mobile homes), the maximum supportable fee amount is $8,285—a 27% decrease. For townhome or duplex (single-family attached or structures

with two units), the maximum supportable fee amount is $9,050. For a unit in a structure with three or more units (which includes apartments and condos), the maximum fee amount is $5,765—a 9% decrease. Factors for the differences in the proposed fees compared to the current fees include the following:

- Changes in pupil generation rates:
  - Higher pupil generation rates for 2+ unit / multi-family units in this study compared to the previous study.
  - Lower pupil generation rates for the Single Unit and Multi-Family categories compared to the previous study.
- Changes in components:
  - Previous study included buses, portables and indoor/ outdoor equipment. This study does not.
- Changes in costs:
  - Higher cost per acre for land in this study compared to previous study.
  - This study includes 61% of the costs for school building will be local, whereas the previous study assumed it would be 100%.

Figure 2. Maximum Supportable School Impact Fees

MAXIMUM SUPPORTABLE SCHOOLS IMPACT FEES: Jefferson County Schools								
Housing Unit Type	Land Use Assumptions Category	*Elementary*	*Middle*	*High*	**Proposed Fee**	*Current Fee*	*Increase (Decrease)*	*% Change*
Single Unit (Single-Family Detached & Mobile Home)	Single Unit	*$3,552*	*$2,151*	*$2,582*	**$8,285**	$11,358	($3,073)	-27%
Townhome / Duplex	2 Units	*$4,813*	*$2,178*	*$2,059*	**$9,050**	$8,560	$490	6%
Multi-Family (Apartments & Condos)	3+ Units	*$2,023*	*$751*	*$2,991*	**$5,765**	$6,306	($541)	-9%

OVERVIEW

INTRODUCTION TO IMPACT FEES

Definition

Impact fees, also known as development fees, are one-time payments used to fund capital improvements necessitated by new growth. Impact fees have been utilized by local governments in various forms for at least fifty years. Impact fees do have limitations, and should not be regarded as the total solution for infrastructure financing needs. Rather, they should be considered one component of a comprehensive portfolio to ensure adequate provision of public facilities with the goal of maintaining current levels of service in a community. Any community considering facility fees should note the following limitations:

- Impact fees can only be used to finance capital infrastructure and cannot be used to finance ongoing operations and/or maintenance and rehabilitation costs;
- Impact fees cannot be deposited in the local District School Board's General Fund. The funds must be accounted for separately in individual accounts and earmarked for the capital expenses for which they were collected; and
- Impact fees cannot be used to correct existing infrastructure deficiencies unless there is a funding plan in place to correct the deficiency for all current residents and businesses in the community.

Legal Framework

U. S. Constitution. Like all land use regulations, development exactions—including impact and facility fees—are subject to the Fifth Amendment prohibition on taking of private property for public use without just compensation. Both state and federal courts have recognized the imposition of impact fees on development as a legitimate form of land use regulation, provided the fees meet standards intended to protect against regulatory takings. To comply with the Fifth Amendment, development regulations must be shown to substantially advance a legitimate governmental interest. In the case of impact fees, that interest is in the protection of public health, safety, and welfare by ensuring that development is not detrimental to the quality of essential public services.

There is little federal case law specifically dealing with impact fees, although other rulings on other types of exactions (e.g., land dedication requirements) are relevant. In one of the most important exaction cases, the U. S. Supreme Court found that a government agency imposing exactions on development must demonstrate an "essential nexus" between the exaction and the interest being protected. (See *Nollan v. California Coastal Commission,* 1987.) In a more recent case (*Dolan v. City of Tigard, OR,* 1994), the Court ruled that an exaction also must be "roughly proportional" to the burden created by development. However, the *Dolan* decision appeared to set a higher standard of review for mandatory dedications of land than for monetary exactions such as impact or facility fees.

Required Findings

There are three reasonable relationship requirements for impact fees that are closely related to "rational nexus" or "reasonable relationship" requirements enunciated by a number of state courts. Although the term "dual rational nexus" is often used to characterize the standard by which courts evaluate the validity of development impact fees under the U. S. Constitution, we prefer a more rigorous formulation that recognizes three elements: "impact or need," "benefit," and "proportionality." The dual rational nexus test explicitly addresses only the first two, although proportionality is reasonably implied, and was specifically mentioned by the U.S. Supreme Court in the *Dolan* case. The reasonable relationship language of the statute is considered less strict than the rational nexus standard used by many courts. Individual elements of the nexus standard are discussed further in the following paragraphs.

Demonstrating an Impact. All new development in a community creates additional demands on some, or all, public facilities provided by local government. If the supply of facilities is not increased to satisfy that additional demand, the quality or availability of public services for the entire community will deteriorate. Impact/facility fees may be used to recover the cost of development-related facilities, but only to the extent that the need for facilities is a consequence of development that is subject to the fees. The *Nollan* decision reinforced the principle that development exactions may be used only to mitigate conditions created by the developments upon which they are imposed. That principle clearly applies to impact fees. In this study, the impact of development on improvement needs is analyzed in terms of quantifiable relationships between various types of development and the demand for specific facilities, based on applicable level-of-service standards.

Demonstrating a Benefit. A sufficient benefit relationship requires that facility fee revenues be segregated from other funds and expended only on the facilities for which the fees were charged. Fees must be expended in a timely manner and the facilities funded by the fees must serve the development paying the fees. However, nothing in the U.S. Constitution or the State enabling Act authorizing the District School Board's impact fee requires that facilities funded with fee revenues be available *exclusively* to development paying the fees. In other words, existing development may benefit from these improvements as well.

Procedures for the earmarking and expenditure of fee revenues are typically mandated by the State enabling act, as are procedures to ensure that the fees are expended expeditiously or refunded. All of these requirements are intended to ensure that developments benefit from the fees they are required to pay. Thus, an adequate showing of benefit must address procedural as well as substantive issues.

Demonstrating Proportionality. The requirement that exactions be proportional to the impacts of development was clearly stated by the U.S. Supreme Court in the *Dolan* case (although the relevance of that decision to impact fees has been debated) and is logically necessary to establish a proper nexus. Proportionality is established through the procedures used to identify development-related facility costs, and in the methods used to calculate impact fees for various types of facilities and categories of development. The demand for facilities is measured in terms of relevant and measurable attributes of development. For example, the need for school improvements is measured by the number of public school-age children generated by development.

Methodologies and Credits

Any one of several legitimate methods may be used to calculate impact fees. The choice of a particular method depends primarily on the service characteristics and planning requirements for the facility type being addressed. Each method has advantages and disadvantages in a particular situation, and to some extent can be interchangeable, because each allocates facility costs in proportion to the needs created by development.

Reduced to its simplest terms, the process of calculating impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities. The following paragraphs discuss three basic methods for calculating facility fees and how those methods can be applied.

Plan-Based Fee Calculation. The plan-based method allocates costs for a specified set of improvements to a specified amount of development. The improvements are identified by a facility plan and development is identified by a land use plan. In this method, the total cost of relevant facilities is divided by total demand to calculate a cost per unit of demand. Then, the cost per unit of demand is multiplied by the amount of demand per unit of development (e.g. housing units or square feet of building area) in each category to arrive at a cost per specific unit of development (e.g., single family detached unit).

Cost Recovery Fee Calculation. The rationale for the cost recovery approach is that new development is paying for its share of the useful life and remaining capacity of facilities already built or land already purchased from which new growth will benefit. This methodology is often used for systems that were oversized such as sewer and water facilities. To calculate a fee using the cost recovery approach, the facility cost is divided by ultimate number of demand units the facility will serve.

Incremental Expansion Fee Calculation. The incremental expansion method documents the current level of service (LOS) for each type of public facility in both quantitative and qualitative measures, based on an existing service standard (such as square feet per student). The level of service standards are determined in a manner similar to the current replacement cost approach used by property insurance companies. However, in contrast to insurance practices, the fee revenues would not be for renewal and/or replacement of existing facilities. Rather, revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion cost method is best suited for public facilities that will be expanded in regular increments, with LOS standards based on current conditions in the community. This approach is utilized for this study.

Credits. Regardless of the methodology, a consideration of "credits" is integral to the development of a legally valid impact fee methodology. There are two types of "credits" each with specific, distinct characteristics, but both of which should be addressed in the development of facility fees. The first is a credit due to possible double payment situations. This could occur when contributions are made by the property owner toward the capital costs of the public facility covered by the impact fee. This type of credit is integrated into the impact fee calculation. The second is a credit toward the payment of a fee for dedication of public sites or improvements provided by the developer and for which the facility fee is imposed. This type of credit is addressed in the administration and implementation of an impact fee program.

JEFFERSON COUNTY SCHOOLS IMPACT FEE OVERVIEW

The County has seen residential growth over the past several years and with it increased enrollment. Growth is expected to continue in the future. TischlerBise provides detail on land use and demographic assumptions and projections in the Jefferson County Land Use Assumptions document. To ensure that schools have adequate capacity to accommodate growth, the Jefferson County Commission is updating its school impact fee methodology and assumptions.

As mentioned in the previous section, the school impact fee is derived using the incremental expansion approach. This approach determines current level of service standards for school buildings (elementary, middle, and high), land for school sites, buses, and administrative facilities. Level of service standards are derived using *current enrollment* and are expressed as follows:

School buildings: Square feet per student by type of school

Land: Acres per student by type of school

Buses: Vehicles per student

Administration facilities: Square feet per student

A credit is included in the impact fee to account for outstanding debt on school improvements. Further detail on the approach, levels of service, costs, and credits is provided in the body of this report.

PUBLIC SCHOOL STUDENTS

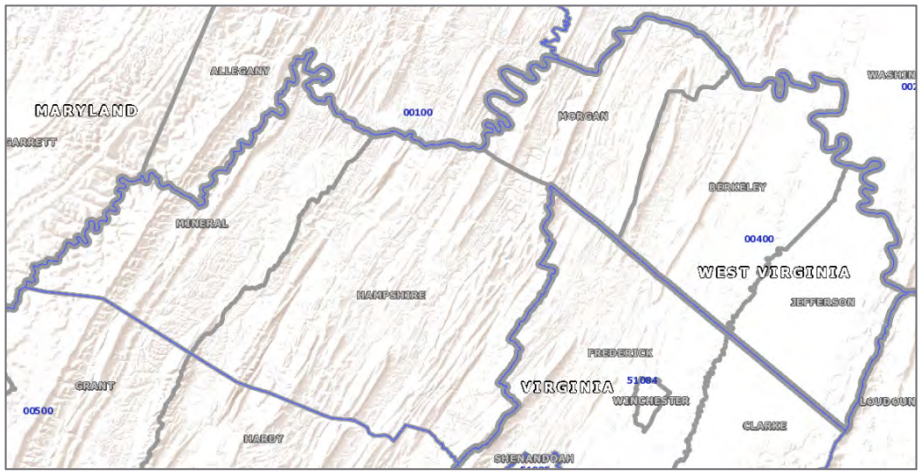
One of the fundamental requirements of impact fees is the concept of proportionate share. Proportionate share is the principle that impact fee amounts must correspond with the demand and cost for additional infrastructure capacity. This relationship is the critical difference which distinguishes impact fees from taxes. The County's current School Impact Fee is assessed as a flat fee by type of housing unit. Since the County's residential impact fee schedule differentiates the demand by different types of housing units, this approach is defensible as it demonstrates the proportionate difference in demand created by these different types of residential development.

PUBLIC SCHOOL PUPIL GENERATION RATES

Student generation rates for Jefferson County can be derived using custom tabulations of demographic data from survey responses provided by the U.S. Census Bureau in files known as Public Use Micro-data Samples (PUMS). TischlerBise used Census American Community Survey (ACS) 5-Year 2008-2012 PUMS data to derive number of students per housing unit by type of unit as well as by size of unit (using number of bedrooms per unit). Because PUMS data are only available for areas of roughly 100,000 persons, Jefferson County is in West Virginia Public Use Micro-data Area (PUMA) 0400, which includes Jefferson County along with Berkeley County, Morgan County, Mineral County, and Hampshire County. Data is first analyzed for the PUMA area and then calibrated to conditions in Jefferson County.

The West Virginia 0400 PUMA map is shown in Figure 3.

Figure 3. Map of West Virginia 0400 PUMA



Student generation rates are calculated for the three housing unit types discussed above, given demographic characteristics and potential for future development in the County. (1) Single-family detached and mobile home are calculated as "Single Unit." (2) Single-family attached and duplex are calculated as "Townhome / Duplex" and (3) structures with three or more units will use the student generation rate for "Multi-Family" (which includes units in structures with three or more units, boats, and RVs). Rates are provided for three school levels: (1) Elementary School (grades K-5); (2) Middle School (6-8) and (3) High School (grades 9-12).

Using the PUMS data files, TischlerBise first calculated student generation rates based on the number of students in different types of residential units by bedroom count. As noted above, due to data

availability by geography from the U.S. Census, the first step in estimating student generation rates is to gather aggregated data from the five counties in the PUMS data set, as shown in Figure 4. This is done for each school level (i.e. elementary, middle and high) by housing unit type and by the number of bedrooms. In addition, the total number of housing unit is entered at the bottom of the table. **These totals represent the number of students and housing units for the five-county area.**

Figure 4. Public School Students by Housing Unit Type and Number of Bedrooms (U.S. Census for WV PUMA 0400)

Elementary School Students	*Bedrooms*				
(Grades K-5)	*0-2*	*3*	*4*	*5+*	*TOTAL*
Single Unit	1,350	7,191	3,246	1,101	12,888
Townhome / Duplex	185	668	289	22	1,164
Multi-Family	304	295	-	-	599
	1,839	8,154	3,535	1,123	14,651

Middle School Students	*Bedrooms*				
(Grades 6-8)	*0-2*	*3*	*4*	*5+*	*TOTAL*
Single Unit	827	6,150	3,036	1,216	11,229
Townhome / Duplex	13	592	147	-	752
Multi-Family	224	96	-	-	320
	1,064	6,838	3,183	1,216	12,301

High School Students	*Bedrooms*				
(Grades 9-12)	*0-2*	*3*	*4*	*5+*	*TOTAL*
Single Unit	1,091	6,661	3,710	1,172	12,634
Townhome / Duplex	67	504	102	-	673
Multi-Family	542	652	-	-	1,194
	1,700	7,817	3,812	1,172	14,501
				Grand Total (all grades)	41,453

Housing Units	*Bedrooms*				
	0-2	*3*	*4*	*5+*	*TOTAL*
Single Unit	31,399	54,372	16,464	3,925	106,160
Townhome / Duplex	2,952	3,384	681	65	7,082
Multi-Family	7,731	807	121	5	8,664
	42,082	58,563	17,266	3,995	121,906

Source: Cross tabulation by TischlerBise using
Census Bureau, Year 2008-2012 5% Public Use Microdata Sample
for West Virginia PUMA 0400.

Next, using the totals above, student generation rates by housing unit type and number of bedrooms are calculated by dividing the number of students in each type of unit and bedroom by the total number of housing units and bedrooms. **These student generation rates represent the five-county area.**

Figure 5. Unadjusted Sample Area Student Generation Rates by Bedroom Range (U.S. Census for WV PUMA 0400)

Elementary School Students Per Housing Unit

	0-2 Bdrms	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*
Single Unit	0.04	0.13	0.20	0.28	0.12
Townhome / Duplex	0.06	0.20	0.42	0.34	0.16
Multi-Family	0.04	0.37	0.00	0.00	0.07

Middle School Students Per Housing Unit

	0-2 Bdrms	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*
Single Unit	0.03	0.11	0.18	0.31	0.11
Townhome / Duplex	0.00	0.17	0.22	0.00	0.11
Multi-Family	0.03	0.12	0.00	0.00	0.04

High School Students Per Housing Unit

	0-2 Bdrms	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*
Single Unit	0.03	0.12	0.23	0.30	0.12
Townhome / Duplex	0.02	0.15	0.15	0.00	0.10
Multi-Family	0.07	0.81	0.00	0.00	0.14

Total Students Per Housing Unit

	0-2 Bdrms	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*
Single Unit	0.10	0.37	0.61	0.89	0.35
Townhome / Duplex	0.09	0.52	0.79	0.34	0.37
Multi-Family	0.14	1.29	0.00	0.00	0.24

Source: Cross tabulation by TischlerBise using
Census Bureau, Year 2008-2012 5% Public Use Microdata Sample
for West Virginia PUMA 0400.

The above student generation rates are then calibrated to conditions in Jefferson County using enrollment data for the 2014-2015 school year and estimated housing units as of July 1, 2013, in the County. This is done by applying the unadjusted rates to the current number of housing units in the County to derive an estimated enrollment. These estimated figures are then compared to **actual enrollments** and appropriate adjustments are made. Figure 6 displays the enrollment data for 2014, as well as the estimated public school students in Jefferson County by housing unit type and number of bedrooms.

Figure 6. Estimated Public School Students in Jefferson County by Housing Unit Type and Number of Bedrooms

Elementary School Students	*Bedrooms*					*Jefferson County*
(Grades K-5)	*0-2*	*3*	*4*	*5+*	*TOTAL*	*2014 FTE*
Single Unit	269	1,435	648	220	2,571	
Townhome / Duplex	37	129	58	4	228	
Multi-Family	56	54	-	-	110	
	362	1,618	705	224	2,909	4,418

Middle School Students	*Bedrooms*				
(Grades 6-8)	*0-2*	*3*	*4*	*5+*	*TOTAL*
Single Unit	165	1,227	606	243	2,240
Townhome / Duplex	3	116	29	-	148
Multi-Family	41	18	-	-	59
	209	1,361	635	243	2,447

High School Students	*Bedrooms*					
(Grades 9-12)	*0-2*	*3*	*4*	*5+*	*TOTAL*	
Single Unit	218	1,329	740	234	2,520	
Townhome / Duplex	13	98	20	-	131	
Multi-Family	100	120	-	-	220	
	331	1,547	760	234	2,872	2,496
				Grand Total (all grades)	8,228	9,061

Housing Units	*Bedrooms*					
	0-2	*3*	*4*	*5+*	*TOTAL*	
Single Unit	6,264	10,846	3,284	783	21,177	21,177
Townhome / Duplex	569	668	134	13	1,384	1,384
Multi-Family	1,425	149	22	1	1,597	1,597
	8,257	11,663	3,441	797	24,158	24,158

Source: TischlerBise estimates for Jefferson County using
Census Bureau, Year 2008-2012 5% Public Use Microdata Sample
for West Virginia PUMA 0400 (calibrated to Jefferson County enrollment).

The resulting student generation rates for Jefferson County (by school level and number of bedrooms) are shown in Figure 7. The total number of students per housing unit is the sum of the student generation rates for each of the school levels. The average rates are:

- Single Unit: .38 students per unit
- Townhome / Duplex: .43 students per unit
- Multi-Family: .26 students per unit

Detail is provided below. For the purpose of calculating the impact fee, the Single Unit student generation rate will be applied to single-family detached units and mobile homes. The Townhome / Duplex student generation rate will be applied to single-family attached units and structures with two units. Finally, the Multi-Family rate will be applied to structures with three or more units.

Figure 7. Jefferson County Student Generation Rates by Bedroom Range (Calibrated)

Elementary School Students Per Housing Unit

	0-2 Bdrms	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*	
Single Unit	0.07	0.20	0.30	0.43	0.18	3,905
Townhome / Duplex	0.10	0.29	0.65	0.51	0.25	346
Multi-Family	0.06	0.56	0.00	0.00	0.11	168
						4,418

Middle School Students Per Housing Unit

	0-2 Bdrms	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*	
Single Unit	0.02	0.10	0.16	0.27	0.09	1,965
Townhome / Duplex	0.00	0.15	0.19	0.00	0.09	130
Multi-Family	0.03	0.10	0.00	0.00	0.03	52
						2,147

High School Students Per Housing Unit

	0-2 Bdrms	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*	
Single Unit	0.03	0.11	0.20	0.26	0.10	2,191
Townhome / Duplex	0.02	0.13	0.13	0.00	0.08	114
Multi-Family	0.06	0.70	0.00	0.00	0.12	191
						2,496

Total Public School Students Per Housing Unit

	0-2 Bdrms	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*	
Single Unit	0.12	0.41	0.66	0.96	0.38	8,061
Townhome / Duplex	0.12	0.57	0.97	0.51	0.43	590
Multi-Family	0.15	1.36	0.00	0.00	0.26	411
						9,061

Source: TischlerBise estimates for Jefferson County using
Census Bureau, Year 2008-2012 5% Public Use Microdata Sample
for West Virginia PUMA 0400 (calibrated to Jefferson County enrollment).

PUBLIC SCHOOL STUDENT PROJECTIONS

Using the above student generation rates and housing unit projections discussed earlier, TischlerBise projected the increase in the number of public school students from new housing units to the year 2034. As shown below, over 20 years, a total of 2,639 students are projected from growth in the County.

Figure 8. Projected Public School Students from Growth

	2014	2015	2016	2017	2018	2019	2024	2029	2034
Housing Units	Base Yr	1	2	3	4	5	10	15	20
Single Unit	20,209	20,520	20,860	21,201	21,541	21,881	23,465	24,947	26,325
Town/Duplex	2,453	2,490	2,532	2,573	2,614	2,656	2,848	3,028	3,195
3+ Units	1,497	1,520	1,545	1,570	1,595	1,621	1,738	1,848	1,950
Total Units	**24,158**	**24,530**	**24,937**	**25,344**	**25,750**	**26,157**	**28,050**	**29,823**	**31,470**

Public School Enrollment	2014	2015	2016	2017	2018	2019	2024	2029	2034
Elementary	4,496	4,565	4,641	4,716	4,792	4,868	5,220	5,550	5,857
Middle	2,154	2,187	2,224	2,260	2,296	2,333	2,501	2,659	2,806
High	2,472	2,510	2,552	2,593	2,635	2,677	2,870	3,052	3,220
Total Students	**9,122**	**9,263**	**9,416**	**9,570**	**9,723**	**9,877**	**10,592**	**11,261**	**11,883**
Annual Increase In Students		*141*	*154*	*154*	*154*	*154*	*140*	*132*	*122*

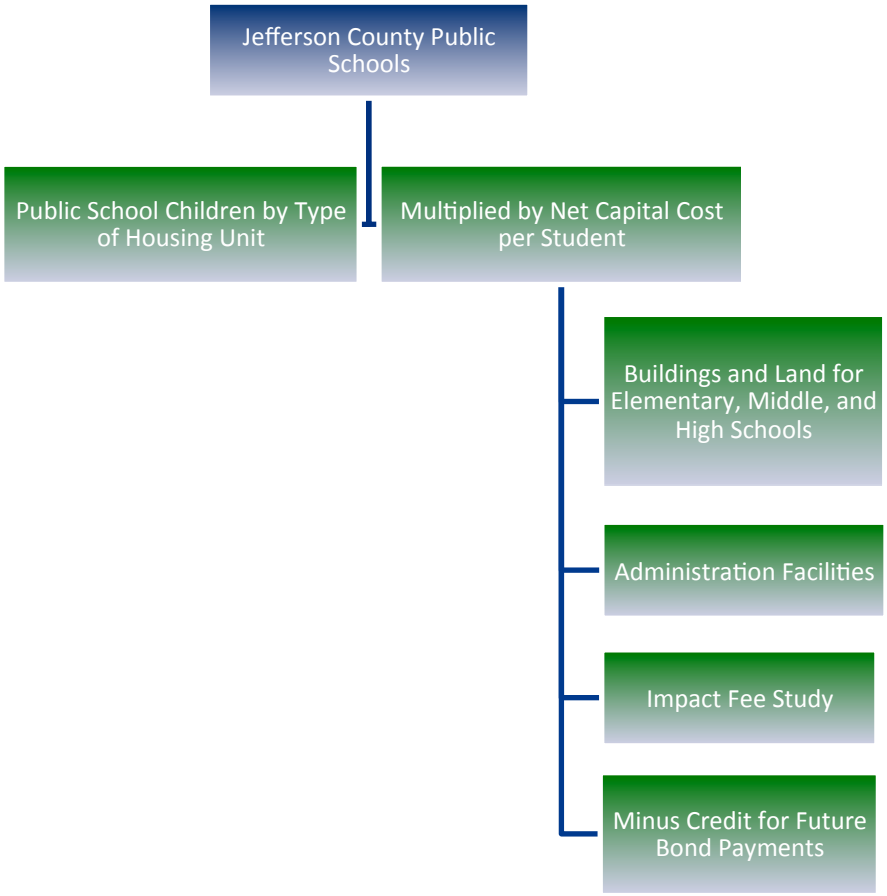
20 Yr-Increase	***2,639***

CAPITAL COSTS PER STUDENT

This section of the report details the current LOS and cost factors which are used in the impact fee calculations.

A diagram of how the school impact fee is calculated is shown in Figure 9. The impact fee includes costs for buildings and land for elementary, middle, and high schools. Since enrollment is currently less than capacity at all three school levels, the levels of service standards are derived using total school-level capacity rather than actual enrollment. School capacity is based on an average classroom size of 25 students. In addition, costs for administrative facilities, and the impact fee study are included. To avoid a potential double payment for school facilities, a credit for future bond payments on existing debt is subtracted from the capital cost per student and is reflected in the impact fees.

Figure 9. Schools Impact Fee Methodology



ELEMENTARY SCHOOLS

The current inventory of elementary schools and their building square feet and total acreage in Jefferson County is shown in the figure below. Levels of service are calculated by dividing the amount of infrastructure by total enrollment and capacity. Since current capacity exceeds elementary enrollment, capacity is used to determine current levels of service on which the fees are based. The elementary schools encompass 504,400 square feet and have a total capacity of 4,697 students which yields a building LOS of 107.4 square feet per student (504,400/ 4,697 students = 107.4 square feet per student.) These schools occupy 186 acres which results in an LOS of 0.040 acres per student (186 acres/ 4,697 students = 0.040 acres per student.)

Figure 10. Elementary School LOS Standards

Facility	*Building Sq Feet*	*Total Acreage*	*Fall 2013 Enrollment*	*Capacity*	*Utilization*
Blue Ridge and Blue Ridge Primary	49,155	40	491	768	64%
CW Shipley Elementary	42,674	15	376	357	105%
Driswood Elementary	58,836	15	517	500	103%
North Jefferson Elementary	44,891	12	268	345	78%
Page Jackson Elementary	58,699	12	442	504	88%
Ranson Elementary	35,401	9	432	357	121%
Shepherdstown Elementary	40,179	11	415	399	104%
South Jefferson Elementary	58,094	15	498	591	84%
TA Lowery Elementary	65,594	52	588	477	123%
Wright Denny Elementary	50,877	4	391	399	98%
Total	**504,400**	**186**	**4,418**	**4,697**	**94%**

Source: Jefferson County Public Schools.

Level of Service (based on Capacity)	
Building Square Feet per Student	107.4
Acres per Student	0.040

The costs below for buildings and land for elementary schools are shown in the figure below. These costs will be multiplied by the above LOS standards to determine the elementary school cost component of the impact fee. The cost per square foot of an elementary school is from the School Building Authority of West Virginia. The cost factor for land is from Jefferson County staff.

Figure 11. Elementary School Capital Costs

Construction Cost per Square Foot[1]	$256
Land Cost per Acre[2]	$70,000

1. School Building Authority of West Virginia.
2. Jefferson County Public Schools.

MIDDLE SCHOOLS

The current inventory of middle schools in Jefferson County is shown in the figure below. Levels of service are calculated by dividing the amount of infrastructure by enrollment and capacity. Since current capacity exceeds middle school enrollment, capacity is used to determine current levels of service on which the fees are based. The middle schools encompass 274,176 square feet and have a total capacity of 2,252 students which yields a building LOS of 121.7 square feet per student (274,176/ 2,252 students = 121.7 square feet per student.) These schools occupy 59.33 acres which results in an LOS of 0.026 acres per student (59.33 acres/ 2,252 students = 0.026 acres per student.)

Figure 12. Middle School LOS Standards

Facility	*Building Sq Ft*	*Total Acreage*	*Fall 2013 Enrollment*	*Capacity*	*Utilization*
Charles Town Middle	82,831	13.53	690	712	97%
Harpers Ferry Middle	48,970	10.00	401	520	77%
Shepherdstown Middle	53,375	8.80	411	420	98%
Wildwood Middle	89,000	27.00	645	600	108%
Total	**274,176**	**59.33**	**2,147**	**2,252**	**95%**

Source: Jefferson County Public Schools.

Level of Service (based on Current Enrollment)	
Building Square Feet per Student	121.7
Acres per Student	0.026

The costs below for buildings and land for middle schools are shown in the figure below. These costs will be multiplied by the above LOS standards to determine the middle school cost component of the impact fee. The cost per square foot of middle schools is from the School Building Authority of West Virginia. The cost factor for land is from Jefferson County staff.

Figure 13. Middle School Capital Costs

Construction Cost per Square Foot[1]	$291
Land Cost per Acre[2]	$70,000

1. Cost per sq ft to construct Harpers Ferry Middle.
2. Jefferson County Public Schools.

HIGH SCHOOLS

The current inventory of high schools in Jefferson County is shown in the figure below. Levels of service are calculated by dividing the amount of infrastructure by total enrollment and capacity. Since current capacity exceeds high school enrollment, capacity is used to determine current levels of service on which the fees are based. The high schools encompass 397,124 square feet and have a total capacity of 2,716 students which yields a building LOS of 146.1 square feet per student (397,124/ 2,716 students = 146.2 square feet per student.) These schools occupy 114 acres which results in an LOS of 0.042 acres per student (114 acres/ 2,716 students = 0.042 acres per student.)

Figure 14. High School LOS Standards

Facility	*Building Sq Ft*	*Total Acreage*	*Fall 2013 Enrollment*	*Capacity*	*Utilization*
Jefferson High School	188,124	64.00	1,362	1,406	97%
Washington High School	209,000	50.00	1,134	1,310	87%
Total	**397,124**	**114.00**	**2,496**	**2,716**	**92%**

Level of Service (based on Current Enrollment)	
Building Square Feet per Student	146.2
Acres per Student	0.042

The costs below for buildings and land for high schools are shown in the figure below. These costs will be multiplied by the above LOS standards to determine the high school cost component of the impact fee. The cost per square foot of high schools is from the School Building Authority of West Virginia. The cost factor for land is from Jefferson County staff.

Figure 15. High School Capital Costs

Construction Cost per Square Foot[1]	$250
Land Cost per Acre[2]	$70,000

1. School Building Authority of West Virginia.
2. Jefferson County Public Schools.

LOCAL SHARE OF SCHOOL BUILDING CONSTRUCTION

The cost factors per square foot to construct school buildings are displayed above ($256 for elementary schools, $291 for middle schools, and $250 for high schools.) These cost factors reflect the total cost of building construction, which must be reduced to the local share for the purpose of deriving school impact fees.

Figure 16 displays local funding compared to School Building Authority in Jefferson County. The column to the far right shows the percent of each project that is funded locally. Based on historical funding trends, it is estimated that Jefferson County will be responsible for 61% of school building costs, and 39% will be provided by the School Building Authority.

Figure 16. Local Funding of School Buildings

Year	Project	SBA Funding	Local Funding	Total	% Local
2006	Jefferson High School Renovations	$9,500,000	$3,202,334	$12,702,334	25%
2006	Washington High School	$9,500,000	$34,756,689	$44,256,689	79%
2008	Driswood Elementary	$6,431,900	$4,772,823	$11,204,723	43%
2009	Blue Ridge Primary	$7,571,500	$1,510,155	$9,081,655	17%
2012	North Jefferson Parking Lot	$0	$492,352	$492,352	100%
2011	Shepherdstown Sidewalk	$0	$221,832	$221,832	100%
2011	Ranson Elementary Parking Lot Land	$0	$40,000	$40,000	100%
2013	Harpers Ferry Middle School	$4,871,862	$8,440,483	$13,312,345	63%
2014	New Bus Buildings	$0	$3,400,176	$3,400,176	100%
2013	Washington High School Wall	$0	$54,645	$54,645	100%
2012	Jeffeson High School Track	$0	$377,699	$377,699	100%
2011	Harpers Ferry Middle School	$0	$933,369	$933,369	100%
2007	Blue Ridge HVAC	$0	$1,273,324	$1,273,324	100%
2009	Ranson HVAC	$0	$549,454	$549,454	100%
2010	Shepherdstown HVAC	$0	$250,000	$250,000	100%
2009	South Jefferson Addition (MIP)	$1,000,000	$912,835	$1,912,835	48%
Total		**$38,875,262**	**$61,188,170**	**$100,063,432**	**61%**

ADMINISTRATION FACILITIES

Figure 17 lists the inventory of existing facilities for administration, maintenance, and transportation. Jefferson County has 17,870 square feet of office facilities and a total capacity of 9,665 students which yields a building LOS of 1.8 square feet per student (17,870/ 9,665 = 1.8 per student.)

Figure 17. Administration, Maintenance, Transportation Office LOS Standards

Facility	*Building Sq Ft*	*Capacity*
Board of Education Building	16,620	
Maintenance/ Transportation Depts - Office	1,250	
Total	**17,870**	**9,665**

Level of Service	
Building Sq Ft per Student	1.8

Figure 18 lists the inventory of existing shop facilities for administration, maintenance and transportation. Jefferson County has 10,300 square feet of shop facilities and a total enrollment of 9,665 students which yields a building LOS of 1.1 square feet per student (10,300 square feet/ 9,665 students = 1.1 per student.)

Figure 18. Administration, Maintenance, Transportation Office LOS Standards

Facility	*Building Sq Ft*	*Capacity*
Maintenance/ Transportation Depts - Shop	10,300	9,665

Level of Service	
Building Sq Ft per Student	1.1

The costs for these facilities are shown in Figure 19. These costs will be multiplied by the above LOS standards to determine the administration, maintenance, and transportation facilities component of the impact fee. The cost per square foot for office space is $226 per square foot while the cost per square foot for shop space is $217 per square foot. Jefferson County, in consultation with Williamson Shriver, Inc. provided these cost factors.

Figure 19. Administration, Maintenance, Transportation Facility Capital Costs

Office Construction Cost per Square Foot[1]	$226
Shop Construction Cost per Square Foot[1]	$217

1. Costs from 2011 study determined by Jefferson County Schools staff in consultation with Williamon Shriver, Inc.

IMPACT FEE CONSULTANT STUDY COST

The cost of preparing the School Impact Fee is also included in the fee calculations. This cost ($19,500) is allocated to the projected increase in students over the next five years (755). On average, the County updates its impact fee methodologies and components every five years. This results in a consultant cost per demand unit of $25.83 per student ($19,500 / 755 students = $25.83 per student.)

GENERAL CREDITS

A general requirement that is common to impact fee methodologies is the evaluation of credits. A revenue credit may be necessary to avoid potential double payment situations arising from the payment of a one-time impact fee plus the payment of other revenues that may also fund growth-related capital improvements. The determination of credits is dependent upon the impact fee methodology used in the cost analysis.

The approach used to calculate the school impact fees for Jefferson County is the incremental expansion cost method. This method documents current LOS standards and it is best suited for public facilities that will be expanded incrementally in the future. Because Jefferson County will continue to provide additional schools that are similar to those already in use, the incremental expansion cost method is appropriate for public schools. Because new development is required to provide front-end funding of school capacity, there is a potential for double payment of capital costs due to future principal payments on existing General Obligation bonds and Certificates of Participation for schools. A credit is not necessary for interest payments because interest costs were not included in the impact fees. This credit calculation is shown in Figure 20. To determine the credit, annual principal payments are divided by the projected number of full-time equivalent students in Jefferson County to yield an annual principal payment per student. A net present value adjustment was used to account for the time value of money, resulting in a principal payment credit of $941 per student.

Figure 20. Principal Payment Credit Per Student

Fiscal Year	Principal Payments	Projected Students	Credit per Student
2014	$1,300,000	9,122	$143
2015	$1,365,000	9,263	$147
2016	$1,425,000	9,416	$151
2017	$1,495,000	9,570	$156
2018	$1,565,000	9,723	$161
2019	$1,640,000	9,877	$166
2020	$1,720,000	10,031	$171
Total	**$10,510,000**		**$1,096**
		Discount Rate	3.85%
		Net Present Value	**$941**

IMPACT FEES

The figure below displays the variables used to calculate the Schools Impact Fee. The totals at the bottom of the table are the totals of all the cost factors determined above for each type of school.

Figure 21. School Impact Fee Variables

	Elementary	Middle	High
Schools			
Sq Ft per Student	107.4	121.7	146.2
Capital Cost per Square Foot	$256	$291	$250
Local Share of Building Construction Cost	61%	61%	61%
Cost per Student	**$16,769.66**	**$21,606.28**	**$22,298.02**
Acres			
Acreage per Student	0.04	0.03	0.04
Capital Cost per Acre	$70,000	$70,000	$70,000
Cost per Student	**$2,766.47**	**$1,844.18**	**$2,938.14**
Admin Office			
Sq Ft per Student	1.8	1.8	1.8
Capital Cost per Sq Ft	$226	$226	$226
Cost per Student	**$417.86**	**$417.86**	**$417.86**
Admin Shop			
Sq Ft per Student	1.07	1.07	1.07
Capital Cost per Sq Ft	$217	$217	$217
Cost per Student	**$231.26**	**$231.26**	**$231.26**
Consultant Fee Cost per Student	**$25.83**	**$25.83**	**$25.83**
Principal Payment Credit Per Student	**($941)**	**($941)**	**($941)**
Total Capital Cost per Student	**$19,270**	**$23,184**	**$24,970**

The number of students per housing unit for each grade level is multiplied by the corresponding cost per student for that grade level. This is repeated for all grade levels. The three cost factors are then added together, resulting in the School Impact Fee. This calculation is performed for each type of housing unit.

Figure 22. Proposed School Impact Fees

Single Unit			
School	Students per Housing Unit	Capital Cost per Student	Subtotal
Elementary	0.18	$19,270	$3,552
Middle	0.09	$23,184	$2,151
High	0.10	$24,970	$2,582
		Total Fee	$8,285

Townhome / Duplex			
School	Students per	Capital Cost	Subtotal
Elementary	0.25	$19,270	$4,813
Middle	0.09	$23,184	$2,178
High	0.08	$24,970	$2,059
		Total Fee	$9,050

Multi-Family			
School	Students per	Capital Cost	Subtotal
Elementary	0.11	$19,270	$2,023
Middle	0.03	$23,184	$751
High	0.12	$24,970	$2,991
		Total Fee	$5,765

The Jefferson County Commission proposes to name persons to serve on the following Authorities, Boards, Commissions, or Committees on Thursday, October 16, 2014, or as soon thereafter as the Commission may decide:

Jefferson County Community Criminal Justice Board: one three-year term ending July 03, 2017 for the position of public defender or criminal defense attorney

From §62-11C-6 - Community Criminal Justice Board:

"(3) If a public defender corporation exists in the county represented at least one attorney employed by any public defender corporation existing in the county represented or, if no public defender office exists, one criminal defence attorney from the county represented."

Persons who may be qualified for the above listed agency should submit a letter of interest and a resume or statement of qualifications to the Jefferson County Commission, P.O. Box 250, Charles Town, WV 25414, no later than 12:00 p.m. on the Monday prior to the proposed date of appointment.

Additional information regarding these appointments may be obtained by calling the Commission Office at (304) 728-3284 or you may contact Ronda Eddy, Executive Director of the Jefferson Day Report Center, at (304) 728-3527.

SPIRIT OF JEFFERSON:

PLEASE ADVERTISE ON:

October 1 and October 8

THANKS - JEFFERSON COUNTY COMMISSION

The Jefferson County Commission proposes to name persons to serve on the following Authorities, Boards, Commissions, or Committees on Thursday, October 30, 2014 , or as soon thereafter as the Commission may decide:

North Eastern Regional EMS, Inc. - one two-year term ending October 31, 2016.

Persons who may be interested in the above listed agency should submit a letter of interest and a resume or statement of qualifications to the Jefferson County Commission, P.O. Box 250, Charles Town, WV 25414 no later than 12:00 pm on the Monday prior to the proposed date of appointment.

Additional information regarding these appointments may be obtained by calling the Commission Office at (304) 728-3284.

SPIRIT OF JEFFERSON:

PLEASE ADVERTISE ON:

October 15 and October 22

THANKS - JEFFERSON COUNTY COMMISSION

The Jefferson County Commission proposes to name persons to serve on the following Authorities, Boards, Commissions, or Committees on Thursday, November 6, 2014 , or as soon thereafter as the Commission may decide:

Jefferson County Building Commission - two (2) five year terms ending July 27, 2019.

Per West Virginia State Code:

"No more than two thirds of the total number of members of the board of each commission shall be from the same political party and no member of any such board shall hold any office (other than the office of notary public) or employment under the United States of America, the state of West Virginia, any county or political subdivision thereof, or any political party. All members of any board shall be residents of the county for which appointed."

Interested applicants must not have ties to any local financial agencies or institutions that may potentially bid on projects approved by the members of the Jefferson County Building Commission.

Persons who may be interested in the above listed agency should submit a letter of interest and a resume or statement of qualifications to the Jefferson County Commission, P.O. Box 250, Charles Town, WV 25414 no later than 12:00 pm on the Monday prior to the proposed appointment date.

Additional information regarding these appointments may be obtained by calling the Commission Office at (304) 728-3284.

SPIRIT OF JEFFERSON:

PLEASE ADVERTISE ON:

October 22 and October 29

THANKS - JEFFERSON COUNTY COMMISSION

VETERANS MEMORIAL PAVILION RIBBON CUTTING

Please join the Jefferson County Parks and Recreation Commission for the Official Dedication and Ribbon Cutting of the new Veterans Memorial Pavilion.

Friday, November 7, 2014

11:00 a.m.

Sam Michael's Park
235 Sam Michael's Lane
Shenandoah Junction, WV

Kindly RSVP before
Monday, November 3, 2014
jmyers@jcprc.org or call 304-728-3207

Jefferson County Parks & Recreation

WEST VIRGINIA LOTTERY
WEEKLY SETTLEMENT FOR CHARLES TOWN

Week Ending Date	**October 11, 2014**
To be Deposited on:	**October 20, 2014**
Amount Played	**52,857,034.12**
Amount Won	**47,246,244.41**
Amount Promo	**281,719.00**
MWAP Contribution	**3,340.63**
Adjusted Gross Terminal Revenue	**5,325,730.08**
Administrative Costs @ 4%	**213,029.21**
Excess Lottery Fund @ 4%	**0.00**
Net Terminal Revenue	**5,112,700.87**
Surcharge @ 10%	**0.00**
State Share Excess @ 58% & 10% of 42%	**0.00**
Track Share of Capital Reinvestment @ 90% of 42%	**0.00**
Track Share of Capital Reinvestment @ 96%	***0.00***
Track Share of Capital Reinvestment @ 4%	***0.00***
Adjusted Net Terminal Revenue	**5,112,700.87**
Racetrack @ 46.50% / 42%	**2,377,405.90**
Lottery Fund @ 30% / 0%	**1,533,810.30**
Excess Lottery Fund @ 0% / 41%	**0.00**
Excess Lottery Fund @ 12.85% / 9.55%	**656,982.06**
Race Track Purses @ 90% of 7% / 4%	**322,100.15**
Employee Pension Fund @ 1% / .5%	**51,127.00**
Greyhound Development @ 90% of .75%	**34,510.73**
Thoroughbred Development @ 90% of .75%	**34,510.73**
County/Municipality @ 2%	**102,254.00**
	5,112,700.87

WEST VIRGINIA LOTTERY
First Benchmark
Charles Town
County / City Split
Fiscal Year 2015

Charles Town
1999 Net Terminal Revenue $ 45,603,174
Benchmark Goal @ 2% $ 912,063.48

DATE	2% OF ADJ. NET REVENUE	TO JEFFERSON COUNTY	TO FIVE CITIES	BOLIVAR 7.93%	CHARLES TOWN 39.90%	HARPERS FERRY 2.17%	RANSON 33.68%	SHEPHERDS TOWN 16.32%
5 days ending:								
07/05/14	$ 106,819.12	$ 106,819.12	$ -	$ -	$ -	$ -	$ -	$ -
Week ending:								
07/12/14	$ 111,792.16	$ 111,792.16	$ -	$ -	$ -	$ -	$ -	$ -
07/19/14	$ 116,320.32	$ 116,320.32	$ -	$ -	$ -	$ -	$ -	$ -
07/26/14	$ 112,502.48	$ 112,502.48	$ -	$ -	$ -	$ -	$ -	$ -
08/02/14	$ 117,145.12	$ 117,145.12	$ -	$ -	$ -	$ -	$ -	$ -
08/09/14	$ 114,374.60	$ 114,374.60	$ -	$ -	$ -	$ -	$ -	$ -
08/16/14	$ 114,105.32	$ 114,105.32	$ -	$ -	$ -	$ -	$ -	$ -
08/23/14	$ 116,097.04	$ 116,097.04	$ -	$ -	$ -	$ -	$ -	$ -
08/30/14	$ 117,652.72	$ 60,280.02	$ 57,372.70	$ 4,549.65	$ 22,891.71	$ 1,244.99	$ 19,323.13	$ 9,363.22
09/06/14	$ 122,640.56	$ 61,420.28	$ 61,420.28	$ 4,870.63	$ 24,506.69	$ 1,332.82	$ 20,686.35	$ 10,023.79
09/13/14	$ 102,729.92	$ 51,364.96	$ 51,364.96	$ 4,073.24	$ 20,494.62	$ 1,114.62	$ 17,299.72	$ 8,382.76
09/20/14	$ 101,329.08	$ 50,664.54	$ 50,664.54	$ 4,017.70	$ 20,215.15	$ 1,099.42	$ 17,063.82	$ 8,268.45
09/27/14	$ 100,254.44	$ 50,127.22	$ 50,127.22	$ 3,975.09	$ 20,000.76	$ 1,087.76	$ 16,882.85	$ 8,180.76
10/04/14	$ 107,062.56	$ 53,531.28	$ 53,531.28	$ 4,245.03	$ 21,358.98	$ 1,161.63	$ 18,029.34	$ 8,736.30
10/11/14	$ 102,254.00	$ 51,127.00	$ 51,127.00	$ 4,054.37	$ 20,399.67	$ 1,109.46	$ 17,219.57	$ 8,343.93
Subtotal	$ 1,663,279.44	$ 1,287,671.46	$ 375,607.98	$ 29,785.71	$ 149,867.58	$ 8,150.70	$ 126,504.78	$ 61,299.21

Benchmark Goal @ 2% $ 912,063.48

Remainder until 1% / 1% Split $ -

VIDEO LOTTERY REPORT

FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount
7/3/2010	115,402.58	7/1-2/2011	69,824.12	7/7/2012	161,637.92	7/6/2013	123,196.88	7/5/2014	106,819.12
7/10/2010	205,731.64	7/9/2011	171,717.28	7/14/2012	129,458.04	7/13/2013	128,060.40	7/12/2014	111,792.16
7/17/2010	161,386.76	7/16/2011	143,019.52	7/21/2012	130,037.00	7/20/2013	115,128.84	7/19/2014	116,320.32
7/24/2010	160,368.28	7/23/2011	146,508.00	7/28/2012	137,164.44	7/27/2013	123,049.56	7/26/2014	112,502.48
7/31/2010	157,802.08	7/30/2011	144,510.28	8/4/2012	132,931.16	8/3/2013	116,180.80	8/2/2014	117,145.12
8/7/2010	136,494.98	8/6/2011	151,495.28	8/11/2012	134,212.88	8/10/2013	120,078.64	8/9/2014	114,374.60
8/14/2010	78,376.68	8/13/2011	117,350.38	8/18/2012	110,241.90	8/17/2013	124,888.56	8/16/2014	114,105.32
8/21/2010	76,199.02	8/20/2011	71,614.12	8/25/2012	66,209.90	8/24/2013	89,882.12	8/23/2014	116,097.04
8/28/2010	72,460.03	8/27/2011	63,432.14	9/1/2012	67,133.42	8/31/2013	58,913.18	8/30/2014	60,280.02
9/4/2010	76,362.84	9/3/2011	80,837.76	9/8/2012	74,029.40	9/7/2013	67,758.74	9/6/2014	61,420.28
9/11/2010	82,969.36	9/10/2011	84,845.80	9/15/2012	61,838.04	9/14/2013	53,374.22	9/13/2014	51,364.96
9/18/2010	67,638.78	9/17/2011	66,748.62	9/22/2012	56,996.90	9/21/2013	54,277.94	9/20/2014	50,664.54
9/25/2010	70,435.06	9/24/2011	68,929.80	9/29/2012	61,611.40	9/28/2013	54,881.50	9/27/2014	50,127.22
10/2/2010	71,013.86	10/1/2011	68,871.64	10/6/2012	62,715.20	10/5/2013	55,950.74	10/4/2014	53,531.28
10/9/2010	69,311.50	10/8/2011	70,866.90	10/13/2012	60,710.18	10/12/2013	55,837.92	10/11/2014	51,127.00
10/16/2010	75,234.62	10/15/2011	75,262.66	10/20/2012	62,333.08	10/19/2013	61,327.20		
10/23/2010	70,290.80	10/22/2011	68,757.72	10/27/2012	58,073.54	10/26/2013	52,854.06		
10/30/2010	65,615.04	10/29/2011	60,507.98	11/3/2012	56,545.30	11/2/2013	57,543.54		
11/6/2010	61,337.62	11/5/2011	70,673.88	11/10/2012	56,110.96	11/9/2013	54,666.76		
11/13/2010	64,595.28	11/12/2011	67,627.10	11/17/2012	57,432.36	11/16/2013	56,495.96		
11/20/2010	56,010.08	11/19/2011	60,690.60	11/24/2012	65,888.86	11/23/2013	48,628.62		
11/27/2010	71,170.90	11/26/2011	74,140.54	12/1/2012	50,243.34	11/30/2013	59,645.66		
12/4/2010	53,215.08	12/3/2011	59,429.94	12/8/2012	50,770.96	12/7/2013	47,306.24		
12/11/2010	46,944.00	12/10/2011	51,395.44	12/15/2012	47,022.38	12/14/2013	29,229.02		
12/18/2010	42,076.76	12/17/2011	55,981.32	12/22/2012	46,838.96	12/21/2013	44,581.02		
12/25/2010	50,450.28	12/24/2011	54,248.62	12/29/2012	59,697.22	12/28/2013	62,117.14		
1/1/2011	85,152.12	12/31/2011	94,661.00	1/5/2013	71,673.52	1/4/2014	62,963.88		
1/8/2011	54,301.30	1/7/2012	74,863.40	1/12/2013	50,416.30	1/11/2014	37,935.94		
1/15/2011	54,005.90	1/14/2012	58,901.92	1/19/2013	51,211.88	1/18/2014	49,418.64		
1/22/2011	60,924.74	1/21/2012	61,819.92	1/26/2013	46,966.26	1/25/2014	42,720.80		
1/29/2011	48,036.94	1/28/2012	62,898.78	2/2/2013	52,067.92	2/1/2014	47,681.60		
2/5/2011	60,777.44	2/4/2012	72,154.66	2/9/2013	52,222.20	2/8/2014	45,434.52		
2/12/2011	67,471.84	2/11/2012	66,429.04	2/16/2013	64,243.52	2/15/2014	41,076.08		
2/19/2011	72,018.54	2/18/2012	77,455.88	2/23/2013	64,115.70	2/22/2014	61,523.98		
2/26/2011	75,544.02	2/25/2012	77,611.78	3/2/2013	62,602.74	3/1/2014	57,744.78		
3/5/2011	74,535.34	3/3/2012	75,963.86	3/9/2013	59,213.26	3/8/2014	50,439.94		
3/12/2011	66,979.48	3/10/2012	76,808.62	3/16/2013	62,366.36	3/15/2014	54,414.66		
3/19/2011	73,113.26	3/17/2012	76,883.92	3/23/2013	59,841.02	3/22/2014	50,734.62		
3/26/2011	68,490.80	3/24/2012	72,108.36	3/30/2013	57,567.98	3/29/2014	51,174.60		
4/2/2011	70,846.58	3/31/2012	74,244.22	4/6/2013	63,108.84	4/5/2014	55,229.90		
4/9/2011	67,076.78	4/7/2012	75,382.98	4/13/2013	56,849.30	4/12/2014	48,653.18		
4/16/2011	64,698.56	4/14/2012	71,065.34	4/20/2013	55,432.12	4/19/2014	54,469.22		
4/23/2011	67,674.14	4/21/2012	68,055.08	4/27/2013	58,612.74	4/26/2014	51,637.18		

4/30/2011	66,807.50	4/28/2012	72,880.66	5/4/2013	61,102.92	5/3/2014	54,757.72
5/7/2011	66,379.74	5/5/2012	71,582.30	5/11/2013	57,428.70	5/10/2014	51,011.76
5/14/2011	66,699.76	5/12/2012	63,357.92	5/18/2013	61,172.80	5/17/2014	51,148.34
5/21/2011	63,210.44	5/19/2012	78,984.36	5/25/2013	57,131.24	5/24/2014	53,082.60
5/28/2011	64,724.06	5/26/2012	67,396.24	6/1/2013	65,920.66	5/31/2014	62,642.98
6/4/2011	74,952.34	6/2/2012	76,959.44	6/8/2013	55,233.74	6/7/2014	49,517.18
6/11/2011	62,203.12	6/9/2012	63,584.86	6/15/2013	54,067.52	6/14/2014	50,266.50
6/18/2011	61,200.76	6/16/2012	59,436.12	6/22/2013	54,690.28	6/21/2014	48,768.14
6/25/2011	65,470.44	6/23/2012	55,921.30	6/29/2013	55,991.38	6/28/2014	49,250.32
6/30/2011	34,351.16	6/30/2012	58,207.40	6/30/2013	11,509.54	6/30/2014	12,010.70
TOTALS	**4,016,541.01**		**4,124,906.80**		**3,580,645.18**		**3,261,565.02**

1,287,671.46

Table Game Revenue

Date	Amount
July/August, 2010	154,185.68
September, 2010	94,247.84
October, 2010	105,903.60
November, 2010	108,717.67
December, 2010	118,721.11
January, 2011	106,189.21
February, 2011	105,776.45
March, 2011	120,927.10
April, 2011	130,654.61
May, 2011	130,492.02
June, 2011	121,576.41
Total 2010-2011	**1,297,391.70**

Date	Amount
July, 2011	141,718.01
August, 2011	137,473.92
September, 2011	110,375.25
October, 2011	124,273.94
November, 2011	121,118.87
December, 2011	140,509.93
January, 2012	137,812.68
February, 2012	142,770.01
March, 2012	151,845.46
April, 2012	127,862.26
May, 2012	137,905.13
June, 2012	129,235.38
Total 2011-2012	**1,602,900.84**

Date	Amount
July, 2012	138,663.64
August, 2012	133,245.83
September, 2012	127,532.40
October, 2012	126,482.02
November, 2012	134,443.93
December, 2012	146,677.92
January, 2013	132,650.35
February, 2013	121,636.62
March, 2013	149,033.62
April, 2013	105,545.23
May, 2013	109,747.38
June, 2013	104,803.37
Total 2012-2013	**1,530,462.31**

Date	Amount
July, 2013	99,274.36
August, 2013	111,427.75
September, 2013	80,857.74
October, 2013	81,066.09
November, 2013	79,853.94
December, 2013	79,617.31
January, 2014	75,093.81
February, 2014	75,170.90
March, 2014	78,201.51
April, 2014	72,380.72
May, 2014	93,191.89
June, 2014	72,350.70
Total 2013-2014	**998,486.72**

Date	Amount
July, 2014	78,639.07
August, 2014	84,726.51
September, 2014	71,967.51
Total 2014-2015	**235,333.09**

Table Game Revenue Distribution - Jefferson County School Board

Date	Amount	Date	Amount	Date	Amount	Date	Amount
July, 2011	425,154.03	July, 2012	415,990.92	July, 2013	297,823.08	July, 2014	235,917.21
August, 2011	412,421.76	August, 2012	399,737.49	August, 2013	334,283.25	August, 2014	254,179.53
September, 2011	331,125.75	September, 2012	382,597.20	September, 2013	242,573.22	September, 2014	215,902.53
October, 2011	372,821.82	October, 2012	379,446.06	October, 2013	243,198.27		
November, 2011	363,356.61	November, 2012	403,331.79	November, 2013	239,561.82		
December, 2011	421,529.79	December, 2012	440,033.75	December, 2013	238,851.93		
January, 2012	413,438.04	January, 2013	397,951.05	January, 2014	225,281.43		
February, 2012	428,310.03	February, 2013	381,857.07	February, 2014	225,512.70		
March, 2012	455,536.38	March, 2013	447,100.86	March, 2014	234,604.53		
April, 2012	383,586.78	April, 2013	316,635.69	April, 2014	217,142.18		
May, 2012	413,715.39	May, 2013	329,242.14	May, 2014	279,575.67		
June, 2012	387,706.12	June, 2013	314,410.11	June, 2014	217,052.10		
Total 2011-2012	**4,808,702.50**	**Total 2012-2013**	**4,608,334.13**	**Total 2013-2014**	**2,995,460.18**	**Total 2014-2015**	**705,999.27**