



Impact Fee Ordinance Resolution/Study Update

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Presentation Objectives

- ❖ Present Impact Fee Resolution/Ordinance Implementation Timeline
- ❖ Introduce Legal and Methodology
- ❖ Outline Legislative Changes
- ❖ Summarize Impact Fee Components
- ❖ Brief Clay County Educational Impact Fee History
- ❖ Discuss Impact Fee Recommendations



IMPACT FEE ORDINANCE RESOLUTION TIMELINE (TENTATIVE)

DATE	ITEM
February- July 2022	Impact Fee Study Completed
Monday, December 5, 2022 - Workshop	Impact Fee Adjustment Resolution Presentation by Tischler Bise (Carson Bise) at Board Workshop
Thursday, January 5, 2023	Regular School Board Meeting to Conduct Final Vote on Impact Fee Adjustment Resolution- 6:00 p.m. at Teacher Training Center, Fleming Island High School, 2233 Village Square Pkwy, Fleming Island, FL 32003
Friday, January 6, 2023	Forward Resolution to Clay County Attorney/Clay County Board of County Commissioners Draft Updated County Educational Impact Fee Ordinance
Thursday, January 12, 2023	Advertise Public Hearing for Updated County Educational Impact Fee Ordinance for 10 Days
Thursday, January 26, 2023	Clay County Board of County Commissioners Public Hearing to Conduct Final Vote to Adopt Updated Educational Impact Fee Ordinance
Wednesday, April 26, 2023	90 Day Notice Before Effective Date (F.S. 163.31801 (4)(d))



TischlerBise
FISCAL | ECONOMIC | PLANNING

Clay County District Schools

Impact Fee Study Update
December 5, 2022



TischlerBise Experience

40-year consulting practice serving local governments nationwide

- Impact fees/infrastructure financing strategies
- Fiscal/economic impact analyses
- Capital improvement planning
- Infrastructure finance/revenue enhancement
- Real estate and market feasibility

Clay County
Schools

DeSoto
County
Schools

Flagler
County
Schools

Lee County
Schools

Manatee
County
Schools

Osceola
County
Schools

Pasco
County
Schools

Sarasota
County
Schools

St. Lucie
County
Schools



Legal and Methodology

- One-time payment for growth-related infrastructure, usually assessed at building permit and collected at or prior to Certificate of Occupancy
- Can't be used for operations, maintenance, or replacement
- Not a tax but more like a contractual arrangement to build infrastructure, with three requirements
 - » Need (system improvements, not project-level improvements)
 - » Benefit
 - Short range expenditures
 - Geographic service areas and/or benefit districts
 - » Proportionate to demand



Credits

- Site specific

- » Developer constructs a capital facility included in fee calculations

- Debt service

- » Avoid double payment due to existing or future bonds

- Dedicated revenues

- » Property tax, local option sales tax, gas tax



Recent Legislative Changes

■ Impact fee increases

- » An increase of not more than 25% must be implemented in two equal annual increments
- » An increase between 25% and 50% must be implemented in four equal increments
- » An impact fee increase may not exceed 50% of the current rate

■ Fee increase can exceed the phase-in limitations if:

- » Conduct an analysis demonstrating “extraordinary circumstances”
- » Two publicly noticed workshops
- » Increase must be approved by at least two-thirds vote of the governing body

Student Generation Rates

■ Data Sources

- » Public Use Micro Sample from US Census

Clay County District Schools Students per Housing Unit				
Grade Level	Single-Family	Multi-Family	Mobile Home	Total
Elementary (PreK-6)	0.256	0.105	0.190	0.231
Junior High (7-8)	0.081	0.021	0.078	0.074
Senior High (9-12)	0.158	0.063	0.085	0.137
Total	0.495	0.189	0.353	0.442

Source: TischlerBise tabulation of U.S. Census Bureau 2015-2019 ACS Weighted PUMS for PUMA 1900
(Calibrated to CCDS enrollment for 2019-2020 and 2015-2019 ACS housing unit estimates.)

Projected Enrollment

- Housing unit projection based on Medium projections published by BEBR
- Enrollment projected by applying student generation rates to housing unit projections

Clay County, Florida	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	10-Year
	Base Year	1	2	3	4	5	6	7	8	9	10	Increase
Population	225,553	228,635	231,718	234,800	237,640	240,480	243,320	246,160	249,000	251,380	253,760	28,207
Housing Units												
Single Family	66,458	67,355	68,252	69,149	69,975	70,801	71,627	72,453	73,279	73,971	74,663	8,205
Multi-Family	9,617	9,747	9,877	10,007	10,127	10,247	10,367	10,487	10,607	10,707	10,807	1,190
Mobile Home	11,786	11,945	12,104	12,263	12,409	12,555	12,701	12,847	12,993	13,116	13,239	1,453
Total Housing Units	87,861	89,047	90,233	91,419	92,511	93,603	94,695	95,787	96,879	97,794	98,709	10,848

Clay County District Schools Projected Enrollment				
School Year	Elementary	Junior High	Senior High	Total
2022-2023	18,925	5,742	12,449	37,116
2023-2024	19,198	5,830	12,612	37,641
2024-2025	19,472	5,918	12,776	38,165
2025-2026	19,745	6,005	12,939	38,690
2026-2027	19,997	6,086	13,090	39,173
2027-2028	20,249	6,167	13,240	39,656
2028-2029	20,501	6,248	13,391	40,139
2029-2030	20,753	6,329	13,541	40,622
2030-2031	21,004	6,409	13,692	41,106
2031-2032	21,215	6,477	13,818	41,510
2032-2033	21,427	6,545	13,944	41,915
10-Yr Increase	2,502	803	1,495	4,799

Source: TischlerBise calculation



Current Utilization of Permanent Capacity

School	Acreage ¹	Permanent Square Feet ¹	Permanent Stations ¹	October 2022 Enrollment ²	Permanent Utilization
Elementary School	734.0	2,424,108	14,385	18,925	132%
Junior High School	222.0	870,252	5,603	5,742	102%
Senior High School	401.0	1,623,133	10,058	12,449	124%
Total	1,357.0	4,917,493	30,046	37,116	124%

1. Florida Inventory of School Houses (FISH)

2. Clay County District Schools, Student Enrollment October 2022

Planned Permanent Capacity Projects

School Area	School Level	School Year	Permanent Capacity	Permanent Square Feet
Saratoga Springs	K-8	2026-2027	1,275	193,725
Saratoga Springs	Senior High	2027-2028	2,500	385,000
Gov's Park	K-8	2028-2029	1,275	193,725
Gov's Park	K-8	2030-2031	1,275	193,725
Gov's Park	Senior High	2032-2033	2,500	385,000
Lake Asbury / Saratoga	Elementary	2032-2033	862	134,982
Total			9,687	1,486,157

Source: Clay County District Schools

Projected K-8 Utilization

K-8 School				
School Year	Enrollment	New Capacity	Total Capacity	Utilization
2022-2023	24,667	0	19,988	123%
2023-2024	25,028	0	19,988	125%
2024-2025	25,390	0	19,988	127%
2025-2026	25,751	0	19,988	129%
2026-2027	26,083	1,275	21,263	123%
2027-2028	26,416	0	21,263	124%
2028-2029	26,749	1,275	22,538	119%
2029-2030	27,081	0	22,538	120%
2030-2031	27,414	1,275	23,813	115%
2031-2032	27,693	0	23,813	116%
2032-2033	27,971	862	24,675	113%
10-Yr Increase	3,304		4,687	
Utilization Without Planned Permanent Student Stations				140%

Projected 9-12 Utilization

Senior High School				
School Year	Enrollment	New Capacity	Total Capacity	Utilization
2022-2023	12,449	0	10,058	124%
2023-2024	12,612	0	10,058	125%
2024-2025	12,776	0	10,058	127%
2025-2026	12,939	0	10,058	129%
2026-2027	13,090	0	10,058	130%
2027-2028	13,240	2,500	12,558	105%
2028-2029	13,391	0	12,558	107%
2029-2030	13,541	0	12,558	108%
2030-2031	13,692	0	12,558	109%
2031-2032	13,818	0	12,558	110%
2032-2033	13,944	2,500	15,058	93%
10-Yr Increase	1,495		5,000	
Utilization Without Planned Permanent Student Stations				139%

Construction Cost Estimates

- Land cost assumed at \$90,000 per acre
 - » Based on recent appraisals

School Area	School Level	School Year	Construction Cost	Permanent Square Feet	Permanent Stations	Cost per Square Foot
Saratoga Springs	K-8	2026-2027	\$41,000,000	193,725	1,275	\$212
Saratoga Springs	Senior High	2027-2028	\$103,700,000	385,000	2,500	\$269
Gov's Park	K-8	2028-2029	\$42,900,000	193,725	1,275	\$221
Gov's Park	K-8	2030-2031	\$43,700,000	193,725	1,275	\$226
Gov's Park	Senior High	2032-2033	\$108,200,000	385,000	2,500	\$281
Lake Asbury	Elementary	2032-2033	\$28,100,000	134,982	862	\$208
Total			\$367,600,000	1,486,157	9,687	\$247
Average	Elementary School		\$38,925,000	179,039	1,172	\$217
Average	Junior High School		\$42,533,333	193,725	1,275	\$220
Average	Senior High School		\$105,950,000	385,000	2,500	\$275

Source: Clay County District Schools

Bus Cost Component

Description	Units	Unit Cost	Total Cost
47/54-Passenger ESE	74	\$156,167	\$11,556,358
65/72-Passenger ESE	18	\$162,685	\$2,928,330
75/81-Passenger	148	\$152,922	\$22,632,456
Total	240	\$154,655	\$37,117,144

Level-of-Service (LOS) Standards	
Existing Buses	240
Existing Enrollment ¹	37,116
Buses per Student	0.006

1. Clay County District Schools, Student Enrollment October 2022

Credit for 1.5 millage

School Year	LCIF (1.5 Mill Levy) Revenue	Enrollment	Revenue per Student
2022-2023	\$23,839,871	37,116	\$642
2023-2024	\$24,410,880	37,641	\$649
2024-2025	\$25,387,315	38,165	\$665
2025-2026	\$26,402,807	38,690	\$682
2026-2027	\$27,458,920	39,173	\$701
2027-2028	\$28,557,277	39,656	\$720
2028-2029	\$29,699,568	40,139	\$740
2029-2030	\$30,887,551	40,622	\$760
2030-2031	\$32,123,053	41,106	\$781
2031-2032	\$33,407,975	41,510	\$805
2032-2033	\$34,744,294	41,915	\$829
Total	\$316,919,509		\$7,975

Discount Rate	5.00%
Net Present Value	\$5,946

Credit for CO & DS Revenue

School Year	C.O. & D.S. Revenue	Enrollment	Revenue per Student
2022-2023	\$1,300,000	37,116	\$35
2023-2024	\$1,300,000	37,641	\$35
2024-2025	\$1,300,000	38,165	\$34
2025-2026	\$1,300,000	38,690	\$34
2026-2027	\$1,300,000	39,173	\$33
2027-2028	\$1,300,000	39,656	\$33
2028-2029	\$1,300,000	40,139	\$32
2029-2030	\$1,300,000	40,622	\$32
2030-2031	\$1,300,000	41,106	\$32
2031-2032	\$1,300,000	41,510	\$31
2032-2033	\$1,300,000	41,915	\$31
Total	\$14,300,000		\$362

Discount Rate	5.00%
Net Present Value	\$275

Credit for Half-Cent Sales Tax

School Year	Half-Cent Sales Tax Revenue	Enrollment	Revenue per Student
2022-2023	\$15,500,000	37,116	\$418
2023-2024	\$16,000,000	37,641	\$425
2024-2025	\$16,500,000	38,165	\$432
2025-2026	\$17,000,000	38,690	\$439
2026-2027	\$17,500,000	39,173	\$447
2027-2028	\$18,000,000	39,656	\$454
2028-2029	\$18,500,000	40,139	\$461
2029-2030	\$19,000,000	40,622	\$468
2030-2031	\$19,500,000	41,106	\$474
2031-2032	\$20,000,000	41,510	\$482
2032-2033	\$20,500,000	41,915	\$489
Total	\$198,000,000		\$4,989

Discount Rate	5.00%
Net Present Value	\$3,739

Summary of Impact Fee Components

Level-of-Service (LOS) Standards			
Fee Component	Elementary	Junior High	Senior High
Land			
Acres per Student	0.039	0.039	0.032
Cost per Acre	\$90,000	\$90,000	\$90,000
Land Cost per Student	\$3,491	\$3,480	\$2,899
School Facility			
Square Feet per Student	128.09	151.56	130.38
Cost per Square Foot	\$217	\$220	\$275
Facility Cost per Student	\$27,796	\$33,343	\$35,855
Bus			
Buses per Student	0.006	0.006	0.006
Cost per Bus	\$154,655	\$154,655	\$154,655
Bus Cost per Student	\$1,000	\$1,000	\$1,000

Capital Cost per Student			
Fee Component	Elementary	Junior High	Senior High
Land Cost	\$3,491	\$3,480	\$2,899
School Facility Cost	\$27,796	\$33,343	\$35,855
Bus Cost	\$1,000	\$1,000	\$1,000
Gross Cost per Student	\$32,286	\$37,823	\$39,754
Credit - LCIF (1.5 Mill Levy)	(\$5,946)	(\$5,946)	(\$5,946)
Credit - C.O. & D.S.	(\$275)	(\$275)	(\$275)
Credit - Half-Cent Sales Tax	(\$3,739)	(\$3,739)	(\$3,739)
Net Cost per Student	\$22,327	\$27,864	\$29,795

Proposed Impact Fees

- Fee increase may not exceed 50% (statutory limit)
 - » If maximum allowable exceeds 50%, use statutory limit
 - » If maximum allowable does not exceed 50%, use maximum allowable

Impact Fees per Housing Unit					
Development Type	Maximum Allowable Fees	Current Fees	Statutory Limit	Proposed Fees	Increase / (Decrease)
Single Family	\$12,680	\$7,034	\$10,551	\$10,551	\$3,517
Multi-Family	\$4,807	\$3,236	\$4,854	\$4,807	\$1,571
Mobile Home	\$8,948	\$5,979	\$8,969	\$8,948	\$2,969

Impact Fee History

■ Impact Fee Report Recommendations

» No increase since 2005

Impact Fee Study Report Recommendations					
Development Type	2005	2009	2013	2017	2022
Single Family	\$7,034	\$9,096	\$8,247	\$10,732	\$12,680*
Multi-Family	\$3,236	\$4,184	\$3,876	\$4,400	\$4,807*
Mobile Home	\$5,979	\$7,732	\$7,010	\$8,264	\$8,948*

*The 2022 Impact Fee Study Report proposed recommendations are limited to a maximum of a 50% increase installed in equal annual increments over a four-year period per the new 2021 Florida Statutes.

Source: FS 163.31801(6)(c)

■ Impact Fee Potential Allowable by Law

» Must increase fees in four equal increments if increase is greater than 25%

Impact Fees per Housing Unit						Maximum Annual Increase
Development Type	Current Fees	Proposed Fees Year 1	Proposed Fees Year 2	Proposed Fees Year 3	Proposed Fees Year 4	
Single Family	\$7,034	\$7,913	\$8,793	\$9,672	\$10,551	\$879
Multi-Family	\$3,236	\$3,629	\$4,022	\$4,414	\$4,807	\$393
Mobile Home	\$5,979	\$6,721	\$7,464	\$8,206	\$8,948	\$742



Questions/Comments