

FOLLOW ALL PROCEDURES ON BACK OF THIS FORM

Contract # 230078
 Number Assigned by Purchasing Dept.



CONTRACT REVIEW

BOARD MEETING DATE:

WHEN BOARD APPROVAL IS REQUIRED DO
 NOT PLACE ITEM ON AGENDA UNTIL
 REVIEW IS COMPLETED
 Must Have Board Approval over \$100,000.00

Date Submitted: December 9, 2022

Name of Contract Initiator: Lance Addison Telephone #: 66852

School/Dept Submitting Contract: FPC-Operations Cost Center # 9023

Vendor Name: N/A

Contract Title: 2022 Educational System Impact Fee Study Resolution

Contract Type: New Renewal Amendment Extension Previous Year Contract #

Contract Term: 4 years Renewal Option(s):

Contract Cost: N/A

BUDGETED FUNDS – SEND CONTRACT PACKAGE DIRECTLY TO PURCHASING DEPT

Funding Source: Budget Line # _____
 Funding Source: Budget Line # _____

NO COST MASTER (COUNTY WIDE) CONTRACT - SEND CONTRACT PACKAGE DIRECTLY TO PURCHASING DEPT

INTERNAL ACCOUNT - IF FUNDED FROM SCHOOL IA FUNDS – SEND CONTRACT PACKAGE DIRECTLY TO SBAO

REQUIRED DOCUMENTS FOR CONTRACT REVIEW PACKAGE (when applicable):

- _____ Completed Contract Review Form
- _____ SBAO Template Contract or other Contract (NOT SIGNED by District / School)
- _____ SIGNED Addendum A (if not an SBAO Template Contract)*
- *This Statement MUST BE Included in the body of the Contract:
 "The terms and conditions of Addendum A are hereby incorporated into this Agreement and the same shall govern and prevail over any conflicting terms and/or conditions herein stated."
- _____ Certificate of Insurance (COI) for General Liability & Workers' Compensation that meet these requirements:
 COI must list the School Board of Clay County, Florida as an Additional Insured and Certificate Holder. Insurer must be rated as A- or better.
 General Liability = \$1,000,000 Each Occurrence & \$2,000,000 General Aggregate.
 Auto Liability = \$1,000,000 Combined Single Limit (\$5,000,000 for Charter Buses).
 Workers' Compensation = \$100,000 Minimum
 [If exempt from Workers' Compensation Insurance, vendor/contractor must sign a Release and Hold Harmless Form. If not exempt, vendor/contractor must provide Workers' Compensation coverage].
- _____ State of Florida Workers Comp Exemption (<https://apps.fldfs.com/bocexempt/>) (If Applicable)
- _____ COVID-19 Waiver (If Applicable)
- _____ Release and Hold Harmless (If Applicable)

RECEIVED
 DEC 09 2022
 PURCHASING

**** AREA BELOW FOR DISTRICT PERSONNEL ONLY ****

CONTRACT REVIEWED BY:	COMMENTS BELOW BY REVIEWING DEPARTMENT
Purchasing Department <u>BFG</u>	<u>No Cost</u>
Review Date <u>12/9/22 (Fri)</u>	
School Board Attorney <u>dB</u>	
Review Date <u>12/12/22 (Mon)</u>	
Other Dept. as Necessary	
Review Date	
PENDING STATUS: <input type="checkbox"/> YES <input type="checkbox"/> NO	IF YES, HIGHLIGHTED COMMENTS ABOVE MUST BE CORRECTED BY INITIATOR
FINAL STATUS	<input checked="" type="checkbox"/> APPROVED <u>[Signature]</u> DATE: <u>12.13.22</u>

RESOLUTION # -22

A RESOLUTION OF THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA, FINDING THE CURRENT METHODS OF IMPOSITION OF IMPACT FEES TO FUND LONG AND SHORT RANGE CAPITAL OUTLAY NEEDS OF THE SCHOOL DISTRICT MEET THE STATUTORY REQUIREMENTS OF F.S.163.31801; FINDING THE CURRENT METHOD OF IMPOSING IMPACT FEES IS CONSISTENT WITH THE ANALYSIS AND METHODOLOGY UTILIZED IN THE IMPLEMENTATION OF CONCURRENCY; ADOPTING THE EDUCATIONAL SYSTEM IMPACT FEE STUDY-CLAY COUNTY DISTRICT SCHOOLS, FLORIDA DATED NOVEMBER 2022; FINDING THAT INCREASING EDUCATIONAL IMPACT FEES ABOVE THEIR PRESENT LEVEL WOULD ASSIST IN ALLEVIATING SOME OF THE FINANCIAL HARDSHIPS TO THE DISTRICT DUE TO SUBSTANTIAL RECENT AND CONTINUED FUTURE GROWTH IN THE COUNTY CREATING THE NEED TO BUILD ADDITIONAL SCHOOLS; FINDING THAT DECREASING THE EDUCATIONAL IMPACT FEES BELOW THE CURRENT LEVEL WOULD PRESENT A SEVERE HARDSHIP TO THE SCHOOL DISTRICT; PROPOSING AN AMENDMENT TO THE CURRENT IMPACT FEE ORDINANCE WHICH ALIGNS THE IMPOSED IMPACT FEES WITH THE CURRENT DATA, PRESENTS NO INCREASED HARDSHIP TO THE COMMUNITY AND PRESERVES THE ABILITY OF THE SCHOOL DISTRICT TO MAINTAIN ITS FUNDING LEVEL IN THE FACE OF CONTINUED DECLINING STATE REVENUE.

WHEREAS, the Board of County Commissioners of Clay County, Florida, implemented an ordinance which established public school impact fees on all new residential construction and

WHEREAS, the legislature of the state of Florida passed F.S.163-31801; Florida Impact Fee Act, which statute imposes upon those governmental bodies which impose impact fees the duty to insure the requirements set forth in the statute are met; and

WHEREAS, said statute requires the calculation of impact fees be based on the most recent and localized data. A requirement, which necessitates periodic analysis of the data upon which an impact fee is based and a re-calculation of the impact fee if data has changed; and

WHEREAS, the School Board of Clay County Florida (“SBCC”) and the Clay County Board of County Commissioners (“BCC”) have both implemented concurrency, a part of which is school concurrency; and

WHEREAS, the analysis used by the SBCC in implementing concurrency includes the use of FDOE data for per student cost analysis and Florida Statutes require adoption of a five year financially feasible facility work plan to project capacity needs and to insure that those needs are met; and

WHEREAS, the SBCC has retained, Tischler Bise, Inc. for the purpose of updating the analysis of the data used to determine the appropriate level of impact fees to be imposed. The result of which is the generation of the Educational System Impact Fee Study, Clay County District Schools, Florida dated November, 29 2022, (“the Study”) a copy of which is attached hereto as “Exhibit A; ”and

WHEREAS, the data contained in the Study uses FDOE data and extrapolated 2020 census data and BEBR data to satisfy the statutory requirement of “most recent and localized” data; and

WHEREAS, the methodology used to determine credit for the new residential development includes credit for that portion of the 1.5 mill ad valorem tax on a unit of new residential development which will be allocated to growth related uses, which amount is capitalized, per the Study, over a period of 10 years with a 5% discount rate; and

WHEREAS, the methodology used to determine credit for the new residential development includes credit for that portion of Capital Outlay and Debt Service Funds on a unit of new residential development which will be allocated to growth related uses, which amount is capitalized, per the Study, over a period of 10 years with a 5% discount rate; and

WHEREAS, the methodology used to determine credit for the new residential development includes credit for 100% of ½ Cent Sales Tax revenue on a unit of new residential development which will be allocated to growth related uses, which amount is capitalized, per the Study, over a period of 10 years with a 5% discount rate; and

WHEREAS, the technical analysis contained in the Study indicates the need to amend the local impact fee ordinance in order to comply with F.S.163.31801 and to insure that the educational impact fees imposed on new development are set at appropriate levels,

NOW, THEREFORE, BE IT RESOLVED by the School Board of Clay County, Florida:

1. The School Board of Clay County, Florida, hereby adopts the Educational System Impact Fee Study, Clay County District Schools, Florida dated November, 29 2022, a copy of which is attached hereto as Exhibit A, in its entirety.

2. The School Board of Clay County, Florida, hereby finds the impact fees, which are supported by the Educational System Impact Fee Study, would, if not implemented to the maximum recommended extent allowable; present a severe economic hardship to the School District of Clay County considering the current level of growth the county is experiencing.
3. The School Board of Clay County, Florida, hereby finds that a reduction of the impact fees below the level, which is currently imposed by ordinance, would present a severe economic hardship on the Clay County School District in light of substantial reductions in capital funding imposed on the School District by the State of Florida.
4. The School Board of Clay County, Florida requests the Board of County Commissioners amend the current Public School Impact Fee Ordinance 2017-29 to reflect the changes and recommendations set forth in the Educational System Impact Fee Study and the findings of the School Board of Clay County, Florida and increase the educational impact fees imposed by ordinance and amend the Impact Fee Schedule, Article IV, Section 16-64, which would increase in increments of 25% annually over a four year period until 100% the maximum allowed is reached. The proposed amendments to the impact fee schedule, hereto referred to as Exhibit B. The School Board of Clay County, Florida, requests said amendments be made immediately and imposed at the earliest date allowable by law.
5. The School Board of Clay County, Florida requests the Board of County Commissioners amend the current Public School Impact Fee Ordinance 2017-29 Article IV, Section 16-70- Review of Public Impact Fee Schedule to review the imposed impact fees to no later than November 29, 2026, and at least every four (4) years thereafter.
6. The School Board of Clay County, Florida requests the Board of County Commissioners amend and add to the current Public School Impact Fee Ordinance 2017-29 Article IV, Section 16-63 (d) the following exemption- (7) Multi-family projects financed using Clay County HFA tax exempt bonds that are serving individuals that make 80% or less of the Area Median Income.

DULY ADOPTED AND APPROVED this 5th day of January, 2023, by the School Board of Clay County, Florida.

**SCHOOL BOARD OF CLAY COUNTY,
FLORIDA**

By _____
ASHLEY GILHOUSEN, Its Chair

By _____
MARY BOLLA

By _____
ERIN SKIPPER

By _____
BETH CLARK

By _____
MICHELE HANSON

ATTEST:

DAVID BROSKE, Superintendent

Exhibit A

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INSERT IMPACT FEE STUDY HERE



Educational System Impact Fee Study

Prepared for:
Clay County District Schools

900 Walnut Street
Green Cove Springs, FL 32043

November 29, 2022

4701 Sangamore Road

Suite S240

Bethesda, MD

(301) 320-6900

www.TischlerBise.com

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EXECUTIVE SUMMARY

Clay County District Schools retained TischlerBise, Inc., to prepare an update to its Educational System Impact Fee Program. Impact fees are one-time payments used to construct system improvements needed to accommodate new development. An impact fee represents new growth's proportionate share of capital facility needs. Impact fees do have limitations, and should not be regarded as the total solution for infrastructure funding needs. Rather, they are one component of a comprehensive portfolio to ensure provision of adequate public facilities needed to serve new development. In contrast to general taxes, impact fees may not be used for operations, maintenance, replacement of infrastructure, or correcting existing deficiencies.

CLAY COUNTY DISTRICT SCHOOLS IMPACT FEE OVERVIEW

The School District's last impact fee study was prepared by Urbanomics, Inc. in April of 2017. The School District has seen significant residential growth over the past few years and with it increased enrollment. This growth is expected to continue in the future.

Clay County District Schools Educational System Impact Fees are derived using the incremental expansion approach. This approach determines current level-of-service (LOS) standards for land for school sites, school facilities (i.e., elementary, middle, and high), and buses. Level-of-service standards are derived using October 2022 permanent capacity and enrollment data and are expressed as follows:

1. Land: Acres per student by type of school
2. School Facilities: Square feet per student by type of school
3. Buses: Buses per student

Credits are included in the Educational System Impact Fee to account for revenue used to construct additional capacity (student seats) and to repay outstanding principal on existing Certificates of Participation issued for school construction projects that added capacity. Further detail on the approach, levels of service, costs, and credits is provided in the body of this report.

GENERAL LEGAL FRAMEWORK

This section discusses the authority under which impact fees are imposed in Florida, but is not exhaustive of every aspect of the body of law now related to impact fees. **In addition, TischlerBise has documented in bold type how this analysis ensures the “dual rational nexus” discussed in this section is met.**

The authority for Florida counties to adopt and collect impact fees to offset the demands new development creates for new infrastructure is well established. *St. Johns County v. Northeast Florida Builders Association* (583 So. 2d 635, 638 Fla. 1991) states, “The use of impact fees has become an accepted method of paying for public improvements that must be constructed to serve new growth.”¹ State statutes specifically “encourage the use of innovative land development regulations which include provisions such as ... impact fees,” and Florida courts have upheld local government’s authority to adopt fees under general home rule and police power theories.²

In 2006, the Florida legislature passed the “Florida Impact Fee Act,” which recognized impact fees as “an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction.” § 163.31801(2), Fla. Stat. The statute – concerned mostly with procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. The Act did specify procedural and methodological prerequisites, most of which were common to the practice already. Subsequent amendments to the Act, in 2009, removed prior notice requirements for impact fee reductions (but not increases) and purported to elevate the standard of judicial review.³

¹ Citing *Home Builders & Contractors Ass’n. v. Palm Beach Cty.*, 446 So.2d 140 (Fla. 4th DCA 1984); *Hollywood, Inc. v. Broward County*, 431 So.2d 606 (Fla. 4th DCA 1983).

² See §163.3202(3), Fla. Stat.; see also *Home Builders & Contractors Ass’n.*, 446 So.2d 140.

³ The “Florida Impact Fee Act” currently reads as follows:

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.—

(1) This section may be cited as the “Florida Impact Fee Act.”

(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments’ reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.

(3) For purposes of this section, the term:

(a) “Infrastructure” means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of at least 5 years; related land acquisition, land improvement, design, engineering, and permitting costs; and other related construction costs required to bring the public facility into service. The term also includes a fire department vehicle, an emergency medical service vehicle, a sheriff’s office vehicle, a police department vehicle, a school bus as defined in s. 1006.25, and the equipment necessary to outfit the vehicle or bus for its official use. For independent special fire control districts, the term includes new facilities as defined in s. 191.009(4).

(b) “Public facilities” has the same meaning as in s. 163.3164 and includes emergency medical, fire, and law enforcement facilities.

(4) At a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must:

(a) Ensure that the calculation of the impact fee is based on the most recent and localized data.

(b) Provide for accounting and reporting of impact fee collections and expenditures and account for the revenues and expenditures of such impact fee in a separate accounting fund.

(c) Limit administrative charges for the collection of impact fees to actual costs.

In the most recent amendments to the Florida Impact Fee Act, House Bill 750 (2021) specified that impact fees can only be used for fixed capital expenditures, revised requirements for crediting contributions against the collection of impact fees, and restricted impact fee increases. Among the increase restrictions, an adopted increase of 25 percent or less must be phased over two years; increases between 25-50 percent must be phased over four years; no increase can exceed 50 percent; and impact fees cannot be increased more than once every four years. The restrictions can be bypassed if the jurisdiction complies with the impact fee rational nexus test; and the jurisdiction hold two publicly noticed workshops dedicated to the need to exceed the limitations; and the increase is approved by no less than two-thirds vote of the governing body.

Under Florida law, impact fees must comply with the “dual rational nexus” test, which requires “a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in service units generated by new development. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision,” St. Johns County, 583 So.2d at 637 (quoting Hollywood, Inc. 431 So. 2d at 611-12). Impact fee calculation studies, generally speaking, establish the pro rata, or proportionate, “need” for new infrastructure and implementing ordinances to ensure that new growth paying the fees receive a pro rata “benefit” from their expenditure.

Clay County District Schools is updating its impact fees in order to fund capital facilities needed to meet the demand created by future development in Clay County. **As documented in this report, it is anticipated that new residential development will generate 2,502 additional elementary students, 803 middle school students, and 1,495 high school students, or a total of 4,799 additional students over the next ten years.** The need for these services, and the infrastructure necessary to provide them, is driven by residential development; therefore, as vacant lands within Clay County convert to residential uses, or as existing uses expand, the demand imposed upon the School District for additional capital facilities increases proportionately.

The need for additional capacity for new development is further shown through the School District’s existing work plan. Hollywood, Inc., 431 So.2d at 611 (holding that a plan for providing facilities at a reasonable level of service demonstrates “a reasonable connection between the need for additional park

(d) Provide notice at least 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A local government is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of a new or increased impact fee.

(e) Ensure that collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.

(f) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.

(g) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.

(h) Specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.

(i) Ensure that revenues generated by the impact fee are not used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.

facilities and the growth in population”). Capital facilities necessary to provide this infrastructure have been provided by the School District to date; however, as new development occurs, the School District will need to provide new residents with the same levels of services and facilities. The expenditures required to maintain levels of service are not necessitated by existing residents, but rather by future development. **As documented in this report, the School District has planned capital expenditures to increase permanent capacity by 9,687 additional seats over the next ten years.**

Furthermore, through the implementation of the School District’s work plan, future development paying impact fees will receive a pro rata benefit from new facilities built with those fees. **Capacity needs at individual schools are not concentrated in specific areas of the county, but exist in all areas of the county. As a result, the School District’s planned and anticipated growth-related capital expansions over the next ten years will not be limited to certain areas of the county, and will therefore benefit all fee payers as additional student seats are constructed and attendance zones are redrawn in order to reflect the construction of additional school capacity and to balance capacity and enrollment.** In addition, the County’s Impact Fee Ordinance, including any amendments necessary to implement the fees recommended in this study, earmarks Educational System Impact Fees solely for the purpose of providing growth-related capital improvements and additions to school facilities of the county educational system.

Finally, there are several steps the School District will take to ensure ongoing compliance with applicable Florida laws related to impact fees. It will continue to update and implement plans for expending impact fee revenues on the types of facilities TischlerBise has used to develop the fees in this study. In Florida, this typically is done through the Capital Improvement Plan (CIP) and Capital Improvements Element (CIE) framework.

CONCEPTUAL IMPACT FEE CALCULATION

In contrast to project-level improvements, impact fees fund growth-related infrastructure that will benefit multiple development projects, or the entire jurisdiction (referred to as system improvements). The first step is to determine an appropriate demand indicator for the particular type of infrastructure. The demand indicator measures the number of demand units for each unit of development. For example, an appropriate indicator of the demand for schools is population growth, and the increase in population can be estimated from the average number of students per housing unit. The second step in the impact fee formula is to determine infrastructure units per demand unit, typically called level-of-service (LOS) standards. In keeping with the school example, a common LOS standard is square footage per student. The third step in the impact fee formula is the cost of various infrastructure units. To complete the school example, this part of the formula would establish the cost per square foot for school facility construction.

GENERAL METHODOLOGIES

There are three general methods for calculating impact fees. The choice of a particular method depends primarily on the timing of infrastructure construction (past, concurrent, or future) and service characteristics of the facility type being addressed. Each method has advantages and disadvantages in a particular situation, and can be used simultaneously for different cost components.

Reduced to its simplest terms, the process of calculating impact fees involves two main steps: (1) determining the cost of growth-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 within the designated service area. The following paragraphs discuss three basic methods for calculating impact fees and how those methods can be applied.

Cost Recovery (Past Improvements)

The rationale for recoupment, often called cost recovery, is that future development is paying for its share of the useful life and remaining capacity of facilities already built, or land already purchased, from which future development will benefit. This methodology is often used for utility systems that must provide adequate capacity before future development can take place.

Incremental Expansion (Concurrent Improvements)

The incremental expansion method documents current level-of-service (LOS) standards for each type of public facility, using both quantitative and qualitative measures. This approach ensures that there are no existing infrastructure deficiencies or surplus capacity in infrastructure. Future development is only paying its proportionate share for growth-related infrastructure. 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 increment to keep pace with development, and is the methodology used for all components of this Educational System Impact Fee calculation.

Plan-Based Fee (Future Improvements)

The plan-based method allocates costs for a specified set of improvements to a specified amount of development. Improvements are typically identified in a long-range facility plan and development potential is identified by a land use plan. There are two options for determining the cost per demand unit: (1) total cost of a public facility can be divided by total demand units (average cost), or (2) the growth-share of the public facility cost can be divided by the net increase in demand units over the planning timeframe (marginal cost).

Credits

Regardless of the methodology, a consideration of “credits” is integral to the development of a legally defensible impact fee methodology. There are two types of “credits” with specific characteristics, both of which should be addressed in development impact fee studies and ordinances.

- First, a revenue credit might be necessary if there is a double payment situation and other revenues are contributing to the capital costs of infrastructure to be funded by impact fees. This type of credit is integrated into the impact fee calculation, thus reducing the fee amount.
- Second, a site-specific credit or developer reimbursement might be necessary for dedication of land or construction of system improvements funded by impact fees. This type of credit is addressed in the administration and implementation of the impact fee program.

A note on rounding: Calculations throughout this report are based on an analysis conducted using Excel software. Most results are discussed in the report using one, two, and three decimal places, which represent rounded figures. However, the analysis itself uses figures carried to their ultimate decimal places; therefore, the sums and products generated in the analysis may not equal the sum or product if the reader replicates the calculation with the factors shown in the report (due to the rounding of figures shown, not in the analysis).

PROPOSED EDUCATIONAL SYSTEM IMPACT FEE SCHEDULE

As documented in this report, Clay County District Schools has complied with the Florida Development Impact Fee Act and applicable legal precedents. Educational System Impact Fees are proportionate and reasonably related to capital improvement demands of future development. Specific costs have been identified using local data and current dollars. With input from School District staff, TischlerBise determined demand indicators for each type of capital facility to allocate costs to future development. This report documents the formulas and input variables used to calculate the Educational System Impact Fees. The impact fee methodology also identifies the extent to which future development is entitled to various types of credits to avoid potential double payment of growth-related capital costs.

Figure 1 provides the proposed Educational System Impact Fees for Clay County District Schools. Educational System Impact Fees are applied only to residential development and are calculated per housing unit, reflecting the proportionate demand by type of unit. The amounts shown include the maximum allowable fees (based on the methodologies, levels of service, and costs for the capital improvements identified herein), the current fees, and the statutory limit for an increased fee (50 percent increase to current fees). The proposed fees represent the highest amount feasible for each type of residential unit, which represent future development’s fair share of the capital costs as detailed in this report.

Figure 1: Proposed Educational System Impact Fees

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

The Florida Impact Fee Act, updated in 2021, placed limitations on how much local governments, school districts, or special districts may increase an impact fee. An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted. An increase to a current impact fee rate which exceeds 25 percent but is not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted. An impact fee increase may not exceed 50 percent of the current impact fee rate. The following figure represents the proposed fees for the first four years from the date the increased fees are adopted.

Figure 2: Proposed Educational System Impact Fees by Year

Impact Fees per Housing Unit					
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
Multi-Family	\$3,236	\$3,629	\$4,022	\$4,414	\$4,807
Mobile Home	\$5,979	\$6,721	\$7,464	\$8,206	\$8,948

STUDENT GENERATION RATES

The number of public school students by housing unit type is the best indicator of demand on educational facilities. Housing types have varying numbers of public school students and, consequently, a varying demand on School District infrastructure and services. Thus, it is important to differentiate between housing types. Following the current fee schedule the analysis includes: single family, multi-family, and mobile home.

TischlerBise derives custom student generation rates for Clay County using demographic data from survey responses published by the U.S. Census Bureau in files known as Public Use Microdata Samples (PUMS) and 2019-2020 school year enrollment data from Clay County District Schools. TischlerBise uses American Community Survey (ACS) 2015-2019 PUMS data – the most recent year available – to derive the number of students per housing unit by type of unit. Clay County is included in Florida Public Use Microdata Area (PUMA) 1900. As shown on the following pages, this analysis calculates unadjusted student generation rates based on all public school students and housing units in PUMA 1900 and then adjusts these rates based on local enrollment and housing unit estimates for Clay County.

Public School Students and Housing Units – PUMA 1900

Given demographic characteristics and potential for future development in Clay County, student generation rates are calculated for the following housing unit types: single family, multi-family, and mobile home. Student generation rates are calculated for three school levels: elementary school (grades Pre-K to 6), junior high school (grades 7 to 8), and senior high school (grades 9 to 12). Shown below, Figure 3 includes total public school students by school level and total housing units by housing unit type for PUMA 1900. This reflects all public school students who live in PUMA 1900.

Figure 3: Public School Students and Housing Units in PUMA 01900 by Housing Unit Type

Public School Students by Housing Unit Type in Florida PUMA 1900				
Grade Level	Single-Family	Multi-Family	Mobile Home	Total
Elementary (PreK-6)	15,976	900	2,212	19,088
Junior High (7-8)	4,168	150	752	5,070
Senior High (9-12)	9,925	543	1,004	11,472
Total	30,069	1,593	3,968	35,630

Housing Units by Housing Unit Type in Florida PUMA 1900			
Single-Family	Multi-Family	Mobile Home	Total
60,965	8,344	11,401	80,710

Source: Cross tabulation by TischlerBise using U. S. Census Bureau, 2015-2019 ACS Weighted Public Use Microdata Sample (PUMS) for Florida Public Use Microdata Area (PUMA) 1900.

Unadjusted Student Generation Rates

Next, using the totals shown in Figure 3, student generation rates by housing unit type are calculated by dividing the number of students in each type of housing unit by the total number of housing units. Shown below, Figure 4 represents the unadjusted student generation rates by housing unit type for PUMA 1900.

Figure 4: Unadjusted Student Generation Rates by Housing Unit Type

Unadjusted Public School Students per Housing Unit in Florida PUMA 1900				
Grade Level	Single-Family	Multi-Family	Mobile Home	Total
Elementary (PreK-6)	0.262	0.108	0.194	0.237
Junior High (7-8)	0.068	0.018	0.066	0.063
Senior High (9-12)	0.163	0.065	0.088	0.142
Total	0.493	0.191	0.348	0.441

Source: Cross tabulation by TischlerBise using U. S. Census Bureau, 2015-2019 ACS Weighted Public Use Microdata Sample (PUMS) for Florida Public Use Microdata Area (PUMA) 1900.

Public School Students and Housing Units – Clay County District Schools

To reflect demand for public school facilities in Clay County, this analysis applies the unadjusted student generation rates in Figure 4 to housing unit estimates from 2015-2019 American Community Survey (ACS) 5-year estimates shown at the bottom of Figure 5. For example, applying the unadjusted student generation rate of 0.163 senior high school students in single-family units to the local estimate of 61,049 single-family units provides an estimate of 9,939 senior high school students in existing single-family units. This analysis compares the enrollment estimates from the previous step, equaling 35,565 students, to the actual enrollment of 35,667 students for the 2019-2020 school year.

Figure 5: Public School Students in Clay County by Housing Unit Type

Public School Students					2019-2020 CCDS Enrollment
Grade Level	Single-Family	Multi-Family	Mobile Home	Total	
Elementary (PreK-6)	15,998	953	2,101	19,051	18,621
Junior High (7-8)	4,174	159	714	5,047	5,949
Senior High (9-12)	9,939	575	953	11,467	11,097
Total	30,110	1,687	3,768	35,565	35,667

Housing Units				2019 Housing Units
Single-Family	Multi-Family	Mobile Home	Total	
61,049	8,834	10,827	80,710	80,710

Source: TischlerBise estimates for Clay County using 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 estimate.)

Adjusted Student Generation Rates – Clay County District Schools

By adjusting estimated enrollment to actual enrollment, the adjusted student generation rate for all housing units in Clay County is 0.442 students per housing unit – 0.495 students per single-family unit, 0.189 students per multi-family unit, and 0.353 students per mobile home. Student generation rates are shown with three decimal places, but it is often easier to understand the rates based on the expected number of students from 100 housing units. For example, Clay County should expect 100 new housing units to generate approximately 44 additional public school students (100 units X 0.442 public school students per unit). Continuing the example, those 100 housing units are expected to generate 23 elementary school students (100 units X 0.231 students per unit), 7.0 junior high school students (100 units X 0.074 students per unit), and 14 senior high school students (100 units X 0.137 students per unit).

Figure 6: Adjusted Student Generation Rates for Clay County District Schools by Housing Unit Type

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.)

SUMMARY OF GROWTH INDICATORS

Demographic projections through School Year 2032-2033 are summarized in Figure 7. Based on medium series projections published by Florida’s Bureau of Economic and Business Research (BEER), Clay County is projected to grow by 28,207 residents over the next ten years. Housing development is assumed to grow at the same rate as resident population. As a result, ten-year projections include an increase of 10,848 housing units. Single-family units account for the largest increase with 8,205 units.

Figure 7: Population and 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 Increase
	Base Year	1	2	3	4	5	6	7	8	9	10	
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

STUDENT ENROLLMENT

HISTORICAL ENROLLMENT

Since the 2014-2015 school year, overall enrollment in Clay County has increased by a total of 1,279 students – 629 elementary school, 524 junior high school, and 126 senior high school.

Figure 8: Historical Enrollment

Clay County District Schools Historical Enrollment				
School Year	Elementary	Junior High	Senior High	Total
2014-2015	17,992	5,425	10,971	34,388
2015-2016	18,088	5,467	11,044	34,599
2016-2017	18,335	5,566	11,159	35,059
2017-2018	18,591	5,556	11,160	35,308
2018-2019	18,626	5,740	11,106	35,471
2019-2020	18,621	5,949	11,097	35,667
5-Yr Increase	629	524	126	1,279

Source: Public Schools Capital Outlay Full-Time Equivalent (COFTE) Enrollment

PROJECTED ENROLLMENT

Enrollment projections are based on student generation rates shown in Figure 6 and projected housing unit growth shown in Figure 7 to determine future demand for school infrastructure. For example, projected elementary school enrollment will increase by 2,502 students [(8,205 single-family units X 0.256 elementary school students per unit) + (1,190 multi-family units X 0.105 elementary school students per unit) + (1,453 mobile home units X 0.190 elementary school students per unit)]. Over the next ten years, student enrollment is projected to increase from 37,116 students to 41,915 students.

Figure 7: Projected Enrollment

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

PERMANENT CAPACITY UTILIZATION

EXISTING PERMANENT CAPACITY UTILIZATION

Clay County District Schools currently provide 30,046 permanent student stations. By school type, permanent capacity is as follows: 14,385 permanent elementary school student stations; 5,603 permanent junior high school student stations; and 10,058 permanent senior high school student stations. Based on October 2022 enrollment, current permanent capacity utilization is 132 percent for elementary schools, 102 percent for junior high schools, and 124 percent for senior high schools.

Figure 9: Existing Enrollment and Permanent Capacity Utilization

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 STUDENT STATIONS

As the School District's student enrollment increases, future development will demand additional school infrastructure. Figure 10 below shows permanent capacity projects planned by Clay County District Schools. During the next ten years, the School District has identified the need for capacity expansion of 4,687 permanent student stations at the K-8 school level and 5,000 permanent student stations at the senior high school level.

Figure 10: Planned Permanent Student Stations

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

PLANNED PERMANENT CAPACITY UTILIZATION

K-8 School

As shown in Figure 11, without any additional permanent K-8 capacity, permanent capacity utilization will equal 140 percent by the end of the study period. In order to reduce overcrowding, permanent capacity identified in Figure 10 is added to existing permanent capacity to estimate the planned permanent capacity utilization. Based on demand from future development and additional permanent capacity of 4,687 student stations identified by the School District, projected permanent capacity utilization in K-8 schools is 113 percent at the end of the study period.

Figure 11: Planned K-8 School Permanent Capacity 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%

Senior High School

As shown in Figure 12, without any additional permanent senior high school capacity, permanent capacity utilization will equal 139 percent by the end of the study period. In order to reduce overcrowding, permanent capacity identified in Figure 10 is added to existing permanent capacity to estimate the planned permanent capacity utilization. Based on demand from future development and additional permanent capacity of 5,000 student stations identified by the School District, projected permanent capacity utilization in senior high schools is 93 percent at the end of the study period.

Figure 12: Planned Senior High School Permanent Capacity 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%

EDUCATIONAL SYSTEM IMPACT FEES

METHODOLOGY

The Clay County District Schools Educational System Impact Fee methodology is based on current average public school student generation rates, level-of-service standards, and local costs. The Educational System Impact Fees use an incremental expansion approach, which documents the current level of service for public facilities in both quantitative and qualitative measures. The intent is to use impact fee revenue to provide growth-related capital improvements and additions to school facilities, based on the current level of service and cost to provide capital improvements. All school levels are included in the fees. Costs for land, school facilities, and buses are included in the fee. Finally, credits are included to account for revenue used to construct additional capacity (student seats) and to repay outstanding principal on existing Certificates of Participation issued for school construction projects that added capacity.

SERVICE AREA

Clay County District Schools provides the students of the county with a range of educational facilities. These facilities are located throughout the county and serve students located within the facility's attendance zone. As enrollment at individual facilities changes, attendance zones can be redrawn in order to better utilize district resources. Although each school has an attendance zone, students may utilize the Choice program and attend a school outside of the student's assigned district. Because of the growing popularity of the Choice program, as supported by the Florida Department of Education, and the ability to reconfigure attendance zones in order to balance capacity and enrollment, a countywide Educational System Impact Fee service area is appropriate for Clay County.

PROPORTIONATE SHARE

Impact fees should not exceed a proportionate share of the capital cost needed to provide capital facilities to the development. The Educational System Impact Fees allocate 100 percent of the cost of capital facilities to residential development.

IMPACT FEE COMPONENTS

This section provides current inventories of elementary schools, junior high schools, senior high schools, and buses for Clay County District Schools. The data contained in these tables are used to determine infrastructure standards on which the Educational System Impact Fees are based.

Elementary Schools

The inventory and current levels of service for elementary schools are shown in Figure 13. Clay County District Schools currently provide 2,424,108 square feet of elementary school facilities on 734 acres of land. Total enrollment in all elementary schools for October 2022 is 18,925 and permanent capacity includes 14,385 student stations. Overall, elementary schools are operating at 132 percent of permanent capacity for the 2022-2023 school year.

Since elementary schools overall are currently operating over capacity, *the level of service standard on which the facility fees are based is calculated using student enrollment*. This ensures future development is not charged for a higher level of service than what is currently provided or what is planned to be provided. Using a level of service that is based on student enrollment represents the level of service the School District provides.

Levels of service are shown for elementary school land and facilities at the bottom of Figure 13. Levels of service are calculated by dividing the amount of infrastructure by total enrollment. For elementary schools, the existing level of service is 0.039 acres per student (734 acres divided by 18,925 students) and 128.09 square feet per student (2,424,108 square feet of permanent school facilities divided by 18,925 students).

Figure 13: Elementary School Level of Service

Elementary School	Acreage ¹	Permanent Square Feet ¹	Permanent Stations ¹	October 2022 Enrollment ²	Permanent Utilization
Argyle	21.0	69,756	396	792	200%
Charles E. Bennett	32.0	85,373	615	622	101%
Coppergate	29.0	107,838	659	609	92%
Clay Hill	17.0	59,555	412	442	107%
Doctors Inlet	20.0	49,685	401	583	145%
Discovery Oaks	63.0	104,121	852	976	115%
Fleming Island	40.0	81,034	316	739	234%
Grove Park	16.0	58,114	304	439	144%
Keystone Heights	12.0	100,952	688	802	117%
Lake Asbury	25.0	88,008	388	972	251%
Lakeside	22.0	75,423	378	815	216%
Montclair	23.0	49,957	252	413	164%
Middleburg	17.0	85,499	518	559	108%
McRae	35.0	67,782	234	537	229%
Orange Park	11.0	47,137	250	477	191%
Oakleaf Village	30.0	145,784	881	1,002	114%
R.M. Patterson	25.0	79,466	413	1,117	270%
Plantation Oaks	37.0	142,047	887	937	106%
Rideout	27.0	87,127	628	502	80%
Ridgeview	28.0	62,586	301	586	195%
S. Bryan Jennings	16.0	67,922	397	493	124%
Shadowlawn	30.0	139,372	845	732	87%
Spring Park	21.0	134,982	862	0	0%
Swimming Pen Creek	20.0	90,018	430	509	118%
Thunderbolt	30.0	103,192	683	897	131%
Tynes	46.0	107,409	667	1,014	152%
J. L. Wilkinson	26.0	81,133	310	717	231%
W. E. Cherry	15.0	52,836	418	642	154%
Total	734.0	2,424,108	14,385	18,925	132%

Level-of-Service (LOS) Standards		
Elementary School	Acres	Square Feet
LOS per Student	0.039	128.09
LOS per Permanent Station	0.051	168.52

1. Florida Inventory of School Houses (FISH)
2. Clay County District Schools, Student Enrollment October 2022

Junior High Schools

The inventory and current levels of service for junior high schools are shown in Figure 14. Clay County District Schools currently provide 870,252 square feet of junior high school facilities on 222 acres of land. Total enrollment in all junior high schools for October 2022 is 5,742 and permanent capacity includes 5,603 student stations. Overall, junior high schools are operating at 102 percent of permanent capacity for the 2022-2023 school year.

Since junior high schools overall are currently operating over capacity, *the level of service standard on which the facility fees are based is calculated using student enrollment.* This ensures future development is not charged for a higher level of service than what is currently provided or what is planned to be provided. Using a level of service that is based on student enrollment represents the level of service the School District provides.

Levels of service are shown for junior high school land and facilities at the bottom of Figure 14. Levels of service are calculated by dividing the amount of infrastructure by total enrollment. For junior high schools, the existing level of service is 0.039 acres per student (222 acres divided by 5,742 students) and 151.56 square feet per student (870,252 square feet of permanent school facilities divided by 5,742 students).

Figure 14: Junior High School Level of Service

Junior High School	Acreage ¹	Permanent Square Feet ¹	Permanent Stations ¹	October 2022 Enrollment ²	Permanent Utilization
Green Cove Springs	22.0	141,589	887	799	90%
Keystone Heights	20.0	65,947	294	431	147%
Lake Asbury	35.0	172,773	1,042	1,036	99%
Lakeside	30.0	105,934	869	867	100%
Oakleaf	40.0	149,472	934	1,117	120%
Orange Park	30.0	107,531	891	741	83%
J. L. Wilkinson	45.0	127,006	686	751	109%
Total	222.0	870,252	5,603	5,742	102%

Level-of-Service (LOS) Standards		
Junior High School	Acres	Square Feet
LOS per Student	0.039	151.56
LOS per Permanent Station	0.040	155.32

1. Florida Inventory of School Houses (FISH)
2. Clay County District Schools, Student Enrollment October 2022

Senior High Schools

The inventory and current levels of service for senior high schools are shown in Figure 15. Clay County District Schools currently provide 1,623,133 square feet of senior high school facilities on 401 acres of land. Total enrollment in all senior high schools for October 2022 is 12,449 and permanent capacity includes 10,058 student stations. Overall, senior high schools are operating at 124 percent of permanent capacity for the 2022-2023 school year.

Since senior high schools overall are currently operating over capacity, *the level of service standard on which the facility fees are based is calculated using student enrollment*. This ensures future development is not charged for a higher level of service than what is currently provided or what is planned to be provided. Using a level of service that is based on student enrollment represents the level of service the School District provides.

Levels of service are shown for senior high school land and facilities at the bottom of Figure 15. Levels of service are calculated by dividing the amount of infrastructure by total enrollment. For senior high schools, the existing level of service is 0.032 acres per student (401 acres divided by 12,449 students) and 130.38 square feet per student (1,623,133 square feet of permanent school facilities divided by 12,449 students).

Figure 15: Senior High School Level of Service

Senior High School	Acreage ¹	Permanent Square Feet ¹	Permanent Stations ¹	October 2022 Enrollment ²	Permanent Utilization
Banerman Learning Center	11.0	30,209	87	251	289%
Clay	40.0	224,988	1,785	1,663	93%
Fleming Island	60.0	219,093	1,265	1,892	150%
Keystone Heights	35.0	118,888	530	777	147%
Middleburg	54.0	232,835	1,552	1,849	119%
Oakleaf	69.0	316,700	1,679	2,371	141%
Orange Park	53.0	237,992	1,926	1,817	94%
Ridgeview	79.0	242,428	1,234	1,829	148%
Total	401.0	1,623,133	10,058	12,449	124%

Level-of-Service (LOS) Standards		
Senior High School	Acres	Square Feet
LOS per Student	0.032	130.38
LOS per Permanent Station	0.040	161.38

1. Florida Inventory of School Houses (FISH)
2. Clay County District Schools, Student Enrollment October 2022

Bus

Clay County District Schools currently provide 240 buses, and total enrollment for October 2022 is 37,116 students. Levels of service are calculated by dividing the amount of infrastructure by total enrollment. For buses, the existing level of service is 0.006 buses per student (240 buses divided by 37,116 students). The weighted average cost of the existing fleet is \$154,655 per bus (\$37,117,144 total cost divided by 240 buses).

Figure 16: Bus Level of Service

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

COST FACTORS

Land Costs

Clay County District Schools anticipates the need to purchase land for future school sites to accommodate school capital needs brought about by future development in the county. Based on recent appraisals, Clay County District Schools expect to acquire land for \$90,000 per acre.

School Facility Costs

Shown below, Figure 17 contains the estimated construction costs used in this analysis. Clay County District Schools plan to construct K-8 schools instead of dedicated junior high schools, so this analysis uses the K-8 construction cost for junior high schools. For school facilities, the weighted average cost is \$217 per square foot for elementary schools, \$220 per square foot for junior high schools, and \$275 per square foot for senior high schools.

Figure 17: Planned School Facilities

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 Costs

Clay County District Schools anticipates the need to purchase additional buses to accommodate school capital needs brought about by future development in the county. The total current value of the fleet is estimated at \$37,117,144, which equates to an average cost of \$154,655 per bus.

Figure 18: Bus Costs

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

1. Clay County District Schools, Student Enrollment October 2022

CREDITS

LCIF (1.5 Mill Levy)

Section 1011.71(2), F.S., authorizes districts to levy up to 1.5 mills for capital outlay purposes. These funds may be used to buy school buses, buy land, maintenance and repair of existing schools, renovations, build schools, and to pay debt service (i.e., Certificates of Participation). New construction projects using this funding must be recommended in the Educational Plant Survey.

A credit is necessary since new residential development that will pay the Educational System Impact Fee and will also generate future property tax revenue used to fund eligible capital improvements. Although nonresidential development also generates property taxes, the Educational System Impact Fee methodology will credit 100 percent of future revenues to residential development.

As shown in Figure 19, projected revenues equal \$316,919,509 over the next 10 years. Annual revenues are divided by projected student enrollment in each year to estimate revenue per student. For example, projected revenue equals \$23,839,871 in the 2022-2023 school year. This is divided by projected enrollment of 37,116 students for revenue of approximately \$642 per student. To account for the time value of money, annual revenues per student are discounted using a net present value formula based on the interest rate of 5.0 percent. The total net present value of future revenue per student is \$5,946. This amount is subtracted from the gross cost per student to derive a net cost per student.

Figure 19: Credit for LCIF (1.5 Mill Levy)

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

Capital Outlay and Debt Service (C.O. & D.S) Funds

Pursuant to Article XII, Section 9(d), of the Florida Constitution, the first proceeds from the tax on motor vehicle licenses are available to school districts and community colleges for capital outlay purposes. The number of instruction units determines the annual allocation of these funds for each school district and community college. Projects utilizing this funding must be recommended in the Educational Plant Survey and listed on the Project Priority List (PPL).

A credit is necessary since new residential development that will pay the Educational System Impact Fee and will also generate future motor vehicle license tax revenue used to fund eligible capital improvements. Although nonresidential development also generates motor vehicle license tax revenue, the Educational System Impact Fee methodology will credit 100 percent of future revenues to residential development.

As shown in Figure 20, projected revenues equal \$14,300,000 over the next 10 years. Annual revenues are divided by projected student enrollment in each year to estimate revenue per student. For example, projected revenue equals \$1,300,000 in the 2022-2023 school year. This is divided by projected enrollment of 37,116 students for revenue of approximately \$35 per student. To account for the time value of money, annual revenues per student are discounted using a net present value formula based on the interest rate of 5.0 percent. The total net present value of future revenue per student is \$275. This amount is subtracted from the gross cost per student to derive a net cost per student.

Figure 20: Credit for Capital Outlay and Debt Service (C.O. & D.S) Funds

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

Half-Cent Sales Tax

Section 212.055 (6), Florida Statutes, authorizes schools boards, to levy a discretionary capital outlay sales surtax not to exceed one-half cent per dollar on all taxable transactions for the purpose of funding fixed capital outlay expenditures associated with the construction/improvement of existing school facilities.

A credit is necessary since new residential development that will pay the Educational System Impact Fee and will also generate future sales tax revenue used to fund eligible capital improvements. Although nonresidential development also generates sales tax revenue, the Educational System Impact Fee methodology will credit 100 percent of future revenues to residential development.

As shown in Figure 21, projected revenues equal \$198,000,000 over the next 10 years. Annual revenues are divided by projected student enrollment in each year to estimate revenue per student. For example, projected revenue equals \$15,500,000 in the 2022-2023 school year. This is divided by projected enrollment of 36,595 students for revenue of approximately \$418 per student. To account for the time value of money, annual revenues per student are discounted using a net present value formula based on the interest rate of 5.0 percent. The total net present value of future revenue per student is \$3,739. This amount is subtracted from the gross cost per student to derive a net cost per student.

Figure 21: 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

EDUCATIONAL SYSTEM IMPACT FEE INPUT VARIABLES SUMMARY

Factors used to derive Clay County District Schools Educational System Impact Fees are summarized in Figure 22. Educational System Impact Fees are based on student generation rates (i.e., public school students per housing unit) and will be assessed on residential development. Level-of-service standards are based on current costs per student for land, school facilities, and buses.

The gross cost per student is the sum of the cost per student for each component. For example, for elementary school students, the calculation is as follows: \$3,491 (land) + \$27,796 (school facilities) + \$1,000 (buses) = \$32,286 gross capital cost per elementary school student.

The net capital cost per student is the sum of the gross cost per student and the proposed credits. Continuing with the elementary school, the calculation is as follows: \$32,286 (gross capital cost per student) - \$5,946 (LCIF 1.5 Mill Levy) - \$275 (C.O. & D.S.) - \$3,739 (Half-Cent Sales Tax) = \$22,327 net cost per elementary school student. The same approach is followed for junior high and senior high school students.

Figure 22: Educational System Impact Fee Input Variables Summary

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 EDUCATIONAL SYSTEM IMPACT FEES

The fees are calculated by multiplying the student generation rates shown in Figure 23 for each development type by the net cost per student shown in Figure 22 for each school level. Each component is then added together to derive the total maximum allowable Educational System Impact Fee.

Figure 23: Student Generation Rates

Clay County District Schools Students per Housing Unit				
Development Type	Elementary	Junior High	Senior High	Total
Single Family	0.256	0.081	0.158	0.495
Multi-Family	0.105	0.021	0.063	0.189
Mobile Home	0.190	0.078	0.085	0.353

Shown below, Figure 24 includes the maximum allowable Educational System Impact Fees. For a single-family unit, the elementary school portion of the fee is \$5,716 (0.256 elementary school students per single-family unit multiplied by \$22,237 per elementary school student), the junior high school portion of the fee is \$2,257 (0.081 junior high school students per single-family unit multiplied by \$27,864 per junior high school student), and the senior high school portion of the fee is \$4,708 (0.158 senior high school students per single-family unit multiplied by \$29,795 per senior high school student).

The maximum allowable Educational System Impact Fee is \$12,680 for a single-family unit (80.3 percent increase), \$4,807 for a multi-family unit (48.5 percent increase), and \$8,948 for a mobile home (49.7 percent increase). Fee increases are limited to 50 percent under Florida's updated impact fee legislation. Since the maximum allowable single-family fee exceeds the statutory limit, the proposed fee equals the statutory limit of \$10,551 per single-family unit. Since the maximum allowable fees for multi-family and mobile home are less than the statutory limit, the proposed fee equals the maximum allowable fee of \$4,807 per multi-family unit and \$8,948 per mobile home.

Figure 24: Proposed Educational System Impact Fees

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

Exhibit B

Year 1 (2023)

Per Residential Unit	School Impact Fee
Single-family unit (per dwelling unit)	\$7,913
Multi-family unit (per dwelling unit)	\$3,629
Mobile Home	\$6,721

Year 2 (2024)

Per Residential Unit	School Impact Fee
Single-family unit (per dwelling unit)	\$8,793
Multi-family unit (per dwelling unit)	\$4,022
Mobile Home	\$7,464

Year 3 (2025)

Per Residential Unit	School Impact Fee
Single-family unit (per dwelling unit)	\$9,672
Multi-family unit (per dwelling unit)	\$4,414
Mobile Home	\$8,206

Year 4 (2026)

Per Residential Unit	School Impact Fee
Single-family unit (per dwelling unit)	\$10,551
Multi-family unit (per dwelling unit)	\$4,807
Mobile Home	\$8,948

Exhibit B

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Mobile Home	\$8,206

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Per Residential Unit	School Impact Fee
Single-family unit (per dwelling unit)	\$10,551
Multi-family unit (per dwelling unit)	\$4,807
Mobile Home	\$8,948

RESOLUTION # -22

A RESOLUTION OF THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA, FINDING THE CURRENT METHODS OF IMPOSITION OF IMPACT FEES TO FUND LONG AND SHORT RANGE CAPITAL OUTLAY NEEDS OF THE SCHOOL DISTRICT MEET THE STATUTORY REQUIREMENTS OF F.S.163.31801; FINDING THE CURRENT METHOD OF IMPOSING IMPACT FEES IS CONSISTENT WITH THE ANALYSIS AND METHODOLOGY UTILIZED IN THE IMPLEMENTATION OF CONCURRENCY; ADOPTING THE EDUCATIONAL SYSTEM IMPACT FEE STUDY-CLAY COUNTY DISTRICT SCHOOLS, FLORIDA DATED NOVEMBER 2022; FINDING THAT INCREASING EDUCATIONAL IMPACT FEES ABOVE THEIR PRESENT LEVEL WOULD ASSIST IN ALLEVIATING SOME OF THE FINANCIAL HARDSHIPS TO THE DISTRICT DUE TO SUBSTANTIAL RECENT AND CONTINUED FUTURE GROWTH IN THE COUNTY CREATING THE NEED TO BUILD ADDITIONAL SCHOOLS; FINDING THAT DECREASING THE EDUCATIONAL IMPACT FEES BELOW THE CURRENT LEVEL WOULD PRESENT A SEVERE HARDSHIP TO THE SCHOOL DISTRICT; PROPOSING AN AMENDMENT TO THE CURRENT IMPACT FEE ORDINANCE WHICH ALIGNS THE IMPOSED IMPACT FEES WITH THE CURRENT DATA, PRESENTS NO INCREASED HARDSHIP TO THE COMMUNITY AND PRESERVES THE ABILITY OF THE SCHOOL DISTRICT TO MAINTAIN ITS FUNDING LEVEL IN THE FACE OF CONTINUED DECLINING STATE REVENUE.

WHEREAS, the Board of County Commissioners of Clay County, Florida, implemented an ordinance which established public school impact fees on all new residential construction and

WHEREAS, the legislature of the state of Florida passed F.S.163-31801; Florida Impact Fee Act, which statute imposes upon those governmental bodies which impose impact fees the duty to insure the requirements set forth in the statute are met; and

WHEREAS, said statute requires the calculation of impact fees be based on the most recent and localized data. A requirement, which necessitates periodic analysis of the data upon which an impact fee is based and a re-calculation of the impact fee if data has changed; and

WHEREAS, the School Board of Clay County Florida (“SBCC”) and the Clay County Board of County Commissioners (“BCC”) have both implemented concurrency, a part of which is school concurrency; and

WHEREAS, the analysis used by the SBCC in implementing concurrency includes the use of FDOE data for per student cost analysis and Florida Statutes require adoption of a five year financially feasible facility work plan to project capacity needs and to insure that those needs are met; and

WHEREAS, the SBCC has retained, Tischler Bise, Inc. for the purpose of updating the analysis of the data used to determine the appropriate level of impact fees to be imposed. The result of which is the generation of the Educational System Impact Fee Study, Clay County District Schools, Florida dated November, 29 2022, (“the Study”) a copy of which is attached hereto as “Exhibit A;” and

WHEREAS, the data contained in the Study uses FDOE data and extrapolated 2020 census data and BEBR data to satisfy the statutory requirement of “most recent and localized” data; and

WHEREAS, the methodology used to determine credit for the new residential development includes credit for that portion of the 1.5 mill ad valorem tax on a unit of new residential development which will be allocated to growth related uses, which amount is capitalized, per the Study, over a period of 10 years with a 5% discount rate; and

WHEREAS, the methodology used to determine credit for the new residential development includes credit for that portion of Capital Outlay and Debt Service Funds on a unit of new residential development which will be allocated to growth related uses, which amount is capitalized, per the Study, over a period of 10 years with a 5% discount rate; and

WHEREAS, the methodology used to determine credit for the new residential development includes credit for 100% of ½ Cent Sales Tax revenue on a unit of new residential development which will be allocated to growth related uses, which amount is capitalized, per the Study, over a period of 10 years with a 5% discount rate; and

WHEREAS, the technical analysis contained in the Study indicates the need to amend the local impact fee ordinance in order to comply with F.S.163.31801 and to insure that the educational impact fees imposed on new development are set at appropriate levels,

NOW, THEREFORE, BE IT RESOLVED by the School Board of Clay County, Florida:

1. The School Board of Clay County, Florida, hereby adopts the Educational System Impact Fee Study, Clay County District Schools, Florida dated November, 29 2022, a copy of which is attached hereto as Exhibit A, in its entirety.

2. The School Board of Clay County, Florida, hereby finds the impact fees, which are supported by the Educational System Impact Fee Study, would, if not implemented to the maximum recommended extent allowable; present a severe economic hardship to the School District of Clay County considering the current level of growth the county is experiencing.
3. The School Board of Clay County, Florida, hereby finds that a reduction of the impact fees below the level, which is currently imposed by ordinance, would present a severe economic hardship on the Clay County School District in light of substantial reductions in capital funding imposed on the School District by the State of Florida.
4. The School Board of Clay County, Florida requests the Board of County Commissioners amend the current Public School Impact Fee Ordinance 2017-29 to reflect the changes and recommendations set forth in the Educational System Impact Fee Study and the findings of the School Board of Clay County, Florida and increase the educational impact fees imposed by ordinance and amend the Impact Fee Schedule, Article IV, Section 16-64, which would increase in increments of 25% annually over a four year period until 100% the maximum allowed is reached. The proposed amendments to the impact fee schedule, hereto referred to as Exhibit B. The School Board of Clay County, Florida, requests said amendments be made immediately and imposed at the earliest date allowable by law.
5. The School Board of Clay County, Florida requests the Board of County Commissioners amend the current Public School Impact Fee Ordinance 2017-29 Article IV, Section 16-70- Review of Public Impact Fee Schedule to review the imposed impact fees to no later than November 29, 2026, and at least every four (4) years thereafter.
6. The School Board of Clay County, Florida requests the Board of County Commissioners amend and add to the current Public School Impact Fee Ordinance 2017-29 Article IV, Section 16-63 (d) the following exemption- (7) Multi-family projects financed using Clay County HFA tax exempt bonds that are serving individuals that make 80% or less of the Area Median Income.

DULY ADOPTED AND APPROVED this 5th day of January, 2023, by the School Board of Clay County, Florida.

**SCHOOL BOARD OF CLAY COUNTY,
FLORIDA**

By _____
ASHLEY GILHOUSEN, Its Chair

By _____
MARY BOLLA

By _____
ERIN SKIPPER

By _____
BETH CLARK

By _____
MICHELE HANSON

ATTEST:

DAVID BROSKE, Superintendent

Exhibit A

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INSERT IMPACT FEE STUDY HERE

Exhibit B

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