

Santa Rosa Schools

Public Educational Facility Funding Analysis

School Facility Impact Fees

Impact Fees

- One time payment
- New residential growth's proportionate share of capital facility needs

School Facility Impact Fees

What costs can *Impact Fees* cover?

- School Buildings
- Land
- Relocatables
- Admin / Support Facilities
- Buses

School Facility Impact Fees

Courts have held (see report for details) that *Impact Fees* are:

- permissible as exercise of police power (not a tax)
- Cannot exceed a *pro rata share* of reasonably anticipated costs
- Cannot provide a windfall to existing residents
- Must satisfy the *dual rational nexus* test

School Facility Impact Fees

Dual Rational Nexus

- Must demonstrate a reasonable connection (**rational nexus**) between the need for additional capital facilities and the growth generated by the new development
- **Collected funds must be applied to provide the capital facilities** required to serve new development

Public Educational Facility Funding Analysis

- Purpose – To establish a “maximum allowable impact fee”

Public Educational Facility Funding Analysis

Florida Impact Fee Act (Section 163.31801 F.S.)

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.

Florida Impact Fee Act (Section 163.31801)

3) An **impact** fee adopted by ordinance of a county or municipality or by resolution of a special district must, at minimum:

(a) Require that the calculation of the **impact** fee be based on the most recent and localized data.

(b) Provide for accounting and reporting of **impact** fee collections and expenditures. If a local governmental entity imposes an **impact** fee to address its infrastructure needs, the entity shall account for the revenues and expenditures of such **impact** fee in a separate accounting fund.

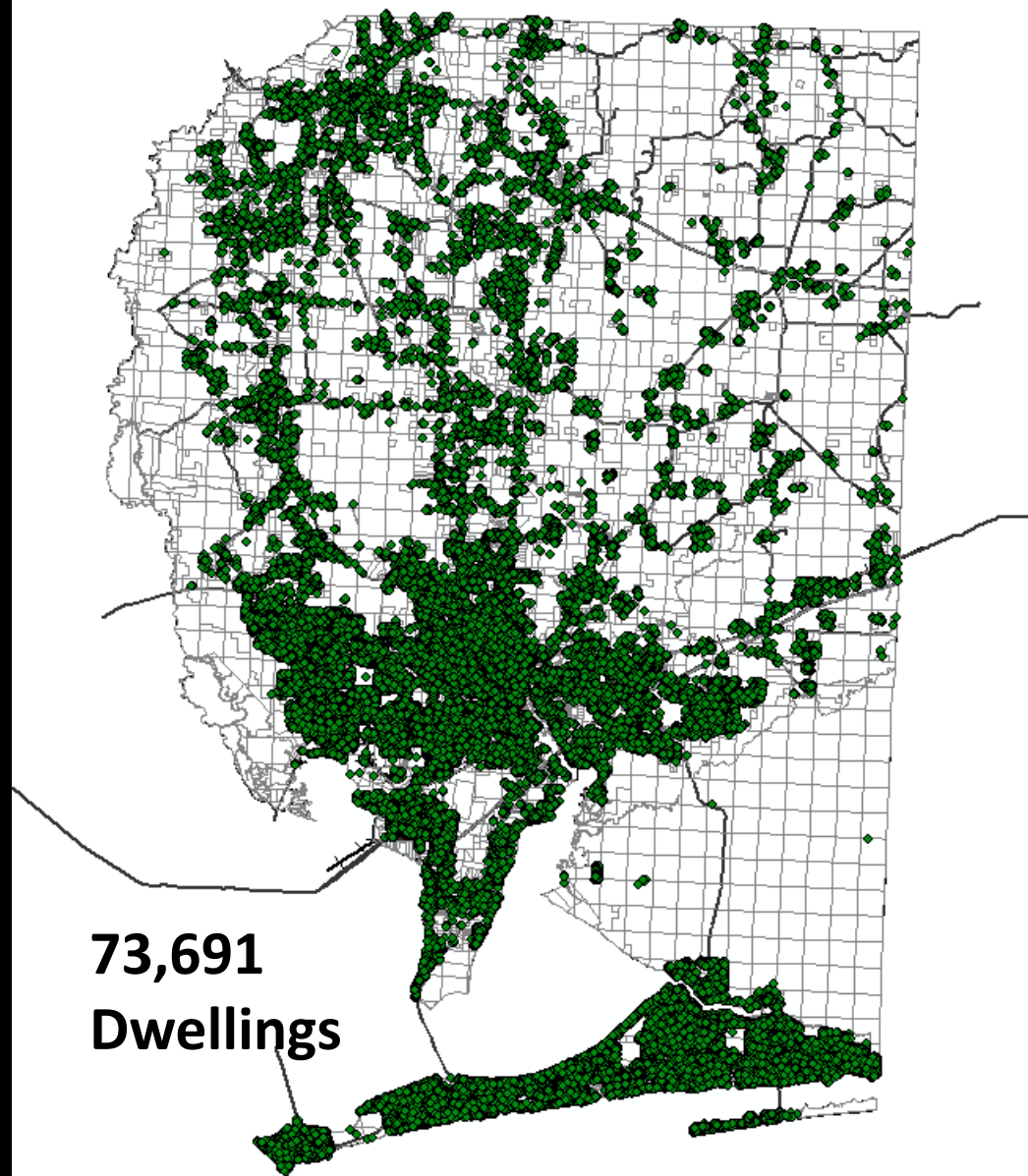
(c) Limit administrative charges for the collection of **impact fees** to actual costs.

(d) Require that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased **impact** fee.

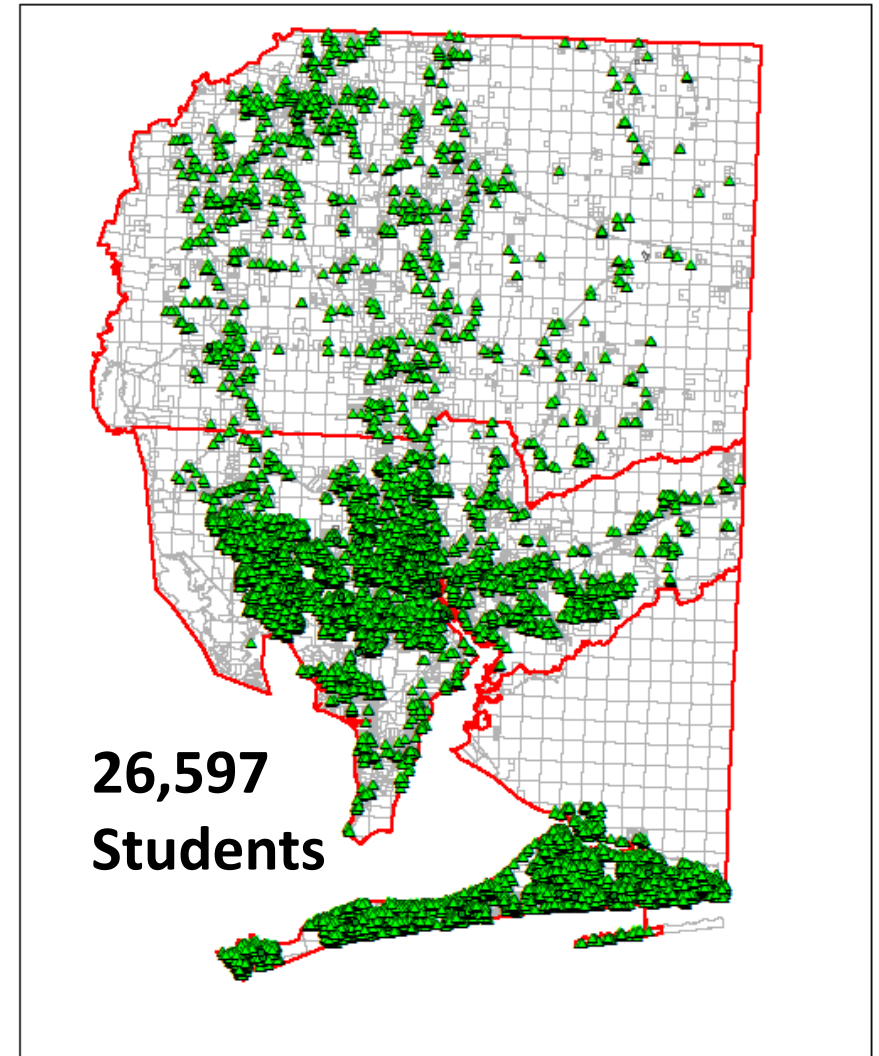
Maximum Allowable Impact Fee

	Elementary	Middle	High	Total
North County				
Single Family	\$3,354	\$2,017	\$3,115	\$8,487
Multi Family	\$2,565	\$1,121	\$1,416	\$5,102
South End				
Single Family	\$3,551	\$2,242	\$3,682	\$9,474
Multi Family	\$1,184	\$672	\$1,133	\$2,989
Districtwide				
Single Family	\$3,354	\$2,017	\$3,399	\$8,770
Multi Family	\$1,775	\$897	\$1,416	\$4,088

Refer to Executive Summary & Table 26



SANTA ROSA COUNTY PK-12 STUDENTS



Public Educational Facility Funding Analysis

Single Family	Mobile Homes	TH / Condo	Multi Fam 2-9	Multi Fam 10+	Total
North County					
32,999	6,510	65	1,027	1,179	41,780
South End					
25,033	\$2,372	2,091	940	1,475	31,911
Districtwide					
58,032	8,882	2,156	1,967	2,654	73,691

Refer to Table 3

Public Educational Facility Funding Analysis

Districtwide	Single Family	Multi Family	Total
Elementary (K-5)	11,419	584	12,003
Middle (6-8)	6,137	254	6,391
High (9-12)	7,896	307	8,203
Total	25,452	1,145	26,597

Excerpts from Table 4

Public Educational Facility Funding Analysis

Districtwide	Single Family (SGM)	Multi Family (SGM)
Elementary (K-5)	0.17	0.09
Middle (6-8)	0.09	0.04
High (9-12)	0.12	0.05

Excerpts from Table 5

Public Educational Facility Funding Analysis

Cost per Student Station

	Elementary	Middle	High
Construction Cost	\$21,955	\$24,401	\$30,444
Land Cost	\$626	\$868	\$732
Total	\$22,581	\$25,280	\$31,176

Refer to Table 24

Public Educational Facility Funding Analysis

Credits per Student Station

	Elementary	Middle	High
Outstanding Debt	\$1,066	\$1,066	\$1,066
State Revenue	\$330	\$330	\$330
CIT (1.4 mil)	\$544	\$544	\$544
Sales Tax	\$913	\$913	\$913
Total Credits	\$2,853	\$2,853	\$2,853
Net Impact Cost			
	\$19,728	\$22,415	\$28,323

Refer to Table 24

Public Educational Facility Funding Analysis

Calculating the Maximum Allowable Impact Fee (Single Family Home)

	Net Impact Cost	Districtwide Single Family SGM	Maximum Allowable Fee
Elementary	\$19,728	0.17	\$3,354
Middle	\$22,415	0.09	\$2,017
High	\$28,323	0.12	\$3,399
			\$8,770

Refer to Table 26

YOUR DECISION

Impact Fee may be established at any level provided the “Maximum Allowable Fee” is not exceeded

YOUR DECISION

For Example:

**If single family impact fee is set at
\$5,000 – the 1,734 single family units
built in 2018 would have generated**

\$8,670,000

YOUR DECISION

Recommendation

North County

Single Family - \$5,000

Multi Family - \$3,000

South End

Single Family - \$5,000

Multi Family - \$1,500

Should new growth pay its way?

10,000 homes = 1,800 Elementary Student Stations

1,800 Elementary Student Stations X \$20,000 = \$36 million

1 st 10,000 Homes	2 nd 10,000 homes	3 rd 10,000 homes	4 th 10,000 homes
\$36 million			
\$18 million	\$18 million		
\$12 million	\$12 million	\$12 million	
\$9 million	\$9 million	\$9 million	\$9 million
\$75 million	\$39 million	\$21 million	\$9 million