



**ST. JOHNS COUNTY
GROWTH MANAGEMENT DEPARTMENT**

4040 Lewis Speedway
St. Augustine, Florida 32084

M E M O R A N D U M

TO: Board of County Commissioners

THRU: Michael D. Wanchick, County Administrator

FROM: Phong Nguyen, Transportation Development Manager

SUBJECT: 2017 Impact Fee Study Update

DATE: August 1, 2017

On August 8th the Board will be holding a joint meeting with the St. Johns County School District. An item for presentation and discussion includes the 2017 Technical Memorandums prepared for the County and School District, independently, regarding impact fees. St. Johns County currently collects impact fees in five categories, Roads, Fire and Rescue, Law Enforcement, Public Building and Parks and Recreation. In addition, the County levies on behalf of the St. Johns County School District impact fees for schools. Dr. Nicholas has prepared the attached Technical Memorandum in support of each of the above categories. A summary of the fee recommendations can be found on pages 49-53 of the report. Impact fees may be set at the amounts recommended by the report, or lower.

Formal recommendations from the School District, and hearing and adoption hearings by the Board of County Commissioners will be necessary for final action.

Technical Memorandum on the Methods of Updating Roads, Fire & Rescue, Public Buildings, Law Enforcement and Parks & Recreation Impact Fees

Prepared for The
Board of County Commissioners of
St. Johns County

by

James C. Nicholas, Ph.D.
July 27, 2017

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1. Introduction

Impact Fees in Florida

While there is adopted impact fee legislation in Florida,¹ there is no general enabling act that sets standards for the preparation and use of impact fees. Rather, impact fees evolved through Florida's courts starting in the late 1960's and ultimately were recognized as being within a local government's home rule authority. This method of evolution was perhaps the only option since Florida cities and counties were exploring new issues of governance and government finance following the adoption of the new constitution in 1968, which granted broad home rule authority while requiring authorization by general law for the imposition of taxes. The body of law that came out of this evolutionary process clearly established that:

- Impact Fees are permissible as exercise of the police powers;
- Impact fees cannot exceed a *pro rata* share of the reasonably anticipated costs of expanding facilities required to serve new development;
- Impact fees cannot be imposed or structured to provide a "windfall" to existing residents; and
- Impact fees must satisfy the dual rational nexus between the need for facility improvements and new development.

The Florida Supreme Court, beginning with *Contractors and Builders Association of Pinellas County v City Of Dunedin*, 329 So. 2d 314 (Fla. 1976), dealt first with the conditions under which impact fees may be utilized and then with the amounts that may be charged as impact fees. In *Dunedin* the Florida Supreme Court wrote:

Raising expansion capital by setting connection charges, which do not exceed a pro rata share of reasonably anticipated costs of expansion, is permissible where expansion is reasonably required, if use of the money collected is limited to meeting the costs of expansion. Users 'who benefit especially, not from the maintenance of the system, but by the extension of the system . . . should bear the cost of that extension.' (citations *omitted*)

The *Dunedin* court also made clear that such charges, now known as impact fees, are not unlimited. Extending their rationale:

¹ See 163.31801, *Florida Statutes*.

[T]he cost of new facilities should be borne by new users to the extent new use requires new facilities, but only to that extent. When new facilities must be built in any event, looking only to new users for necessary capital gives old users a windfall at the expense of new users.

New users can be held responsible only for the costs attributable to new use and not for other costs, especially any charge that would yield a “windfall” to the existing community.

Dunedin was a case involving a municipally owned water and sewer utility. It fell to *Hollywood Inc. v Broward County*, 431 So.2d 606 (Fla. 4th DCA 1983) to deal with the application of the *Dunedin* logic to parks, a facility that the Florida cities of Gulf Breeze, Maitland, and Hollywood unsuccessfully tried to fund with development charges. In *Hollywood Inc.* the court wrote:

[W]e discern the general legal principle that reasonable dedication or impact fee requirements are permissible so long as they offset needs sufficiently attributable to the subdivision and so long as the funds collected are sufficiently earmarked for the substantial benefit of the subdivision residents. In order to satisfy these requirements, the local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision. 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. In order to satisfy this latter requirement, the ordinance must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.

The *Hollywood Inc.* Court provided the principles of the Dual Rational Nexus Test. Specifically, that:

- The local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth generated by the development being charged the impact fees, and
- The government must specifically earmark the funds collected for use in acquiring capital facilities to benefit the development charged the impact fees.

The paramount issue with respect to impact fees is nexus. There must be a nexus² between new development and the need to expand infrastructure. The establishment of a nexus begins with the anticipated cost of accommodating new development with infrastructure. The second crucial issue is the identification of a *pro rata* share of the

² In *Nollan v California Coastal Commission* (107 S. Ct. 3141, 1987), Justice Scalia characterized a nexus as “essential.”

cost of expanding that infrastructure. This is to be accomplished in the consultant's report.

During the 2006 session, an act was passed by the Florida Legislature and signed into law by the Governor that dealt with impact fees.³ The only portions of this act that deal with the calculation of impact fees are the requirements that calculation of impact fees be based on the most recent and localized data. Specifically:

- Impact fees adopted must be based upon the establishment of a nexus between new development and the need to expand infrastructure;
- The calculation of impact fees must use the most recent and localized data; and
- The resulting impact fees may be no more than a *pro rata* share of the reasonably anticipated cost of expanding that infrastructure.

St Johns County Impact Fee Program.

St. Johns County was one of the first counties in Florida to adopt impact fees. In 1987 the County adopted road, park, public buildings, law enforcement, fire and rescue, and public educational impact fees. The county has updated its impact fees in 1997 and 2004, with implementation in 2005 and again in 2010. The objective of the St Johns County impact fee program is to raise the funds needed in order to provide new development with adequate public facilities.

St. Johns County has been and is expected to continue experiencing growth. If St. Johns County is to remain a desirable place to work and live, the needs of growth must be attended to. Such attendance means that new roads, parks, schools, public buildings, fire stations and the host of needs that a growing community requires must be planned, designed, and built. But, the prerequisite of providing such facilities is the ability to pay the cost of such improvements. Florida generally does not use inflation and growth responsive revenue sources such as the personal income tax. The result of this fiscal structure is that the state itself has had great difficulty in keeping up with its own commitments let alone providing meaningful assistance to local governments. Florida local governments, most especially counties, do not have access to inflation and growth responsive revenue sources. The result of this situation is that either facilities must lag behind needs or there must be an ever increasing tax burden upon all taxpayers. Impact fees are one means that can address the needs of growth while not placing an ever increasing burden upon taxpayers.

Development impact fees have become a commonly used source of revenue to supplement available means of funding capital facility improvements needed to

³ "The Florida Impact Fee Act," 163.31801, Florida Statutes.

accommodate new development. Impact fees grew out of two rather commonly held notions:

1. Generally, new development does not pay the cost of capital facilities needed to accommodate the residents and businesses from standard sources of revenue, and
2. It would be inequitable to impose the cost of extending facilities to new developments on existing residents and taxpayers.

In Florida, both the courts and the Florida Statutes acknowledge local governments' authority to impose equitable impact fees. Impact fees are not taxes and are governed by a standard that has become known as the "dual rational nexus test." This test has two major components:

1. That the facilities to be charged to new development as impact fees must be needed to serve that new development, and
2. That the funds collected as impact fees must be earmarked and spent for the purposes for which they were collected.

Implied in this test is that any impact fee cannot exceed a *pro rata* or proportionate share of the anticipated costs of providing new developments with capital facilities.

Impact fees, as they have been used in Florida, shift a part of the cost of providing additional public facilities that are required to meet the needs of new developments to those new developments. In order that impact fees comply with legal and ethical standards, such fees must be reasonable. This reasonableness extends to the amount of any impact charges as well as the manner in which such charges are developed. This memorandum will set out how the updated impact fees proposed for St. Johns County were developed. In this manner, the community of St. Johns County can determine for itself whether they are reasonable.

The existing St Johns County impact fees are shown below.

**Existing Impact Fees
St Johns County 2017**

LAND USE TYPE (UNIT)	Roads	Public Buildings	Law Enforcement	Fire/Rescue	Parks	Schools	Total
RESIDENTIAL PER UNIT:							
1,800 FT ² & Under	\$3,951	\$495	\$73	\$605	\$413	\$3,867	\$9,404
Over 1,800 FT ²	\$4,887	\$613	\$91	\$748	\$511	\$6,581	\$13,431
Hotel/Motel Room	\$3,037	\$353	\$52	\$52	\$73	\$0	\$3,567
General Industrial	\$1,688	\$228	\$33	\$19	\$0	\$0	\$1,968
Warehousing	\$862	\$157	\$23	\$13	\$0	\$0	\$1,055
Mini-warehousing	\$605	\$23	\$3	\$2	\$0	\$0	\$633
OFFICE PER 1,000 FT²:							
General Office < 100k FT ²	\$2,364	\$650	\$97	\$235	\$0	\$0	\$3,346
General Office 100-200k FT ²	\$2,178	\$516	\$76	\$187	\$0	\$0	\$2,957
General Office > 100k FT ²	\$2,280	\$400	\$58	\$145	\$0	\$0	\$2,883
Commercial < 100K FT ²	\$3,051	\$1,396	\$207	\$150	\$0	\$0	\$4,804
Commercial 100-199K FT ²	\$4,188	\$1,255	\$186	\$136	\$0	\$0	\$5,765
Commercial 200-299K FT ²	\$4,803	\$1,106	\$164	\$118	\$0	\$0	\$6,191
Commercial 300-399K FT ²	\$5,604	\$946	\$140	\$101	\$0	\$0	\$6,791
Commercial 400-499K FT ²	\$6,516	\$887	\$132	\$96	\$0	\$0	\$7,631
Commercial > 500K FT ²	\$7,070	\$821	\$122	\$88	\$0	\$0	\$8,101
Walk in Bank	\$10,534	\$494	\$73	\$54	\$0	\$0	\$11,155
Service Station - all types	\$2,644	\$641	\$95	\$68	\$0	\$0	\$3,448
Pharmacy w/Drive Thru	\$2,864	\$493	\$73	\$54	\$0	\$0	\$3,484
Fast Food w/Drive Thru	\$10,074	\$1,100	\$163	\$118	\$0	\$0	\$11,455
RECREATIONAL:							
Gen Recreation /Acre	\$611	\$46	\$6	\$6	\$0	\$0	\$669
RV/Campground/ Per Acre	\$15,219	\$6,251	\$926	\$672	\$0	\$0	\$23,068
Marina /Berth	\$485	\$104	\$16	\$11	\$0	\$0	\$616
Health/Fitness Club	\$4,813	\$533	\$80	\$57	\$0	\$0	\$5,483
Elementary School	\$1,144	\$378	\$56	\$41	\$0	\$0	\$1,619
High School	\$955	\$344	\$51	\$38	\$0	\$0	\$1,388
College	\$2,038	\$343	\$51	\$38	\$0	\$0	\$2,470
MEDICAL PER 1,000 FT²:							
Hospital	\$2,078	\$1,032	\$154	\$112	\$0	\$0	\$3,376
Nursing Home	\$969	\$72	\$10	\$8	\$0	\$0	\$1,059
Medical Office	\$5,963	\$856	\$126	\$92	\$0	\$0	\$7,037

2. County Parameters

In order to develop equitable impact fees, it is first necessary to establish service standards. The usual practice is to observe the cost of existing provision of services and to use that current cost of service as the basis for impact fees. The first step in this process is to identify the existing population being served. The estimate of the 2017 permanent resident population is 225,738. However, St. Johns County must serve a population which is much greater than simply the permanent residents. Therefore, the relevant figure is the peak population, which for 2017 is estimated to be 256,027. The peak population to be found within St. Johns County would be the sum of permanent residents, part-time residents and transients. Permanent residents are those individuals who maintain their domicile in St. Johns County and it may be presumed that they reside within the county for six months or more per year. Part-time residents are defined as those individuals who maintain their domicile elsewhere but who reside in St. Johns County for more than one month and less than six months per year. Transients are those who reside in St. Johns County for less than one month per year. Table 1 utilizes the 2010 census to establish a ratio of peak population to resident population.

Table 1
RESIDENT AND PEAK POPULATION ST. JOHNS COUNTY
1980 TO 2017

	1980	1990	2000	2010	2017
Resident Population	51,303	83,829	123,135	185,408	225,738
Total Housing Units	22,861	40,712	58,008	89,830	103,608
Occupied Year-Round	18,623	33,426	49,614	75,338	80,860
Permanent Residents per Unit	2.755	2.508	2.440	2.440	2.792
Seasonally Occupied Units	1,542	2,848	5,311	6,617	7,632
Transient Units	4,421	3,743	3,743	5,133	5,133
Permanent Residents	51,303	83,829	123,135	185,408	225,738
Seasonal Residents	4,248	7,142	12,959	16,145	21,306
Transients at 1.75	7,737	6,550	6,550	8,983	8,983
Peak Population	63,288	97,522	142,644	210,536	256,027
Ratio of Peak to Permanent	123.4%	116.3%	115.8%	113.6%	113.4%
2017 Estimates:					
Permanent Population - Countywide				185,408	225,738
Peak Population - Countywide				210,536	256,027
Permanent Population - Less Saint Augustine				171,818	212,148
Peak Population - Less Saint Augustine				195,104	240,614

SOURCES: 1. Florida Legislature, Office of Demographic & Economic Research, January 2017.
2. US Bureau of the Census, American Factfinder, http://factfinder/census.gov/servlet/DDTable?_bm. 3. St Johns County.

Table 1 shows that in 2017 the peak population in St. Johns County could reasonably be estimated to be 256,027. This estimate is made by assigning the same occupancy per unit to seasonally occupied units as to year-round occupied units and by assigning 1.75 persons per transient unit in the peak period [See *Florida Statistical Abstract* - 1981, P. 464]. The estimated peak population is 113.4% of the permanent population. This ratio will be used in the body of this report in determining user demand and also in calculating per capita costs and revenues for those services that are affected by or delivered to all St. Johns County residents regardless of their domicile. Examples of such services would be emergency medical service and rescue. For services that are rarely delivered to non-permanent residents, such as public education, the permanent population will be used to determine demand and to calculate per capita costs and revenues.

An analysis of census data in conjunction with building permit data for St Johns County yielded estimates of dwelling unit occupancies by size of dwelling unit. These size groups include single family detached units, all forms of attached and multi-family units, and mobile homes. The data shown in Table 2 will be used to assess residential impact fees that are based on dwelling unit size.

**Table 2
RESIDENTIAL OCCUPANCIES BY SIZE OF UNIT**

Unit Size	Peak Occupants	Public School
Under 800 FT ²	1.474	0.100
801 - 1,250	1.751	0.183
1,251 - 2,500	2.220	0.325
2,501 - 3,750	2.617	0.462
3,751 - 5,000	3.032	0.482
5,001 FT ² and Over	3.201	0.490
Hotel & Motel Room	1.750	0

See Appendix for discussion on the estimation of occupancies by unit size.

3. Road Impact Fees

The formula for calculating the update to the road impact fees is:

$$\text{ATTRIBUTABLE NEW TRAVEL IN VEHICULAR MILES PER DAY} = \frac{[(\text{VEHICULAR TRIP ENDS PER DAY} \times \text{AVERAGE TRIP LENGTH}) / 2] \times \% \text{ NEW TRIPS}}{1}$$

$$\text{NEW LANE MILES OF ROADS} = \frac{\text{ATTRIBUTABLE TRAVEL}}{\text{CAPACITY PER LANE MILE IN VEHICLES PER DAY}}$$

$$\text{ROAD COST} = \text{NEW LANE MILES OF ROADS} \times \text{COST PER LANE MILE}$$

$$\text{CREDITS} = \left\{ \left[\frac{(\text{ATTRIBUTABLE TRAVEL} \times \text{DAYS PER YEAR})}{\text{MILES PER GALLON}} \right] \times \text{CAPITAL PORTION OF MOTOR FUELS TAX} \right\} \times \text{PRESENT VALUE FACTOR}$$

$$\text{PRESENT VALUE FACTOR} = \text{SUM FROM } 1 \text{ TO } 25 \text{ OF } \left(\frac{1}{(1.0325)^n} \right)$$

WHERE n IS THE YEAR FROM 1 TO 25

$$\text{NET COST} = \text{TOTAL COST} - \text{CREDITS}$$

These formulae calculate, first, the travel that individual units of new development are expected to place on the St. Johns County road system and, second, the physical quantity of roads, in terms of lane-feet of roadway, required to accommodate that travel at Level of Service D. The adopted level of service for the St. Johns County road network is Level of Service D. The third step is to calculate the cost of acquiring the necessary rights-of-way and the cost of actually constructing the needed road improvements as shown in Table 3. This calculation uses those actual cost experienced by St. Johns County per lane-mile of roads. The next step is to determine what new development will pay toward the cost of additional road capacity in motor fuel taxes. The federal government imposes a motor fuels tax of ¢19.3 per gallon,⁴ 51% of the receipts from this tax are devoted to capital outlay [Table 3]. The State of Florida imposes three motor fuel taxes. The first is ¢13.3 per gallon tax that is used to fund the state road system. Approximately 48.3% of this tax is directed toward capital improvements [Table 3]. The second state tax is the State Comprehensive Enhanced Transportation System (SCETS) tax of ¢7.4 per gallon.

⁴ This is a weighted average of gasoline and diesel fuel taxes.

Approximately 48.3% of this tax is used for capital outlay. The third taxes are the so-called 5th, 6th, 7th, and 8th cent taxes. The 5th, 6th and 7th cent receipts are distributed to counties on a formula basis. The 8th is distributed to cities as part of the Municipal Revenue Sharing program and is not restricted for transportation. The county distributions are restricted for transportation. The 7th cent is restricted to maintenance activities and is not available for capital improvements. The 5th and 6th cents are allocated between capital improvements and maintenance. The ratio is 80% capital improvements and 20% maintenance. Counties are now authorized to impose up to 11 cents per gallon as the so-called Optional Motor fuels tax. St. Johns County imposes 7 cents. These receipts are divided between the county (88%) and the municipalities on a formula basis. Optional receipts may only be used for transportation purposes but the governing body may elect what portion is to be allocated to capital outlay. There is outstanding debt for roads. The annual debt service on this debt is paid from motor fuel taxes, which are credited as ¢4 per gallon to new development. Lastly, St Johns County uses ad valorem taxes to construct and maintain roadways. These ad valorem taxes are equivalent to a motor fuels tax of ¢10.4 cents per gallon. New development will pay motor fuel taxes and property taxes for the foreseeable future. Therefore, some consideration needs to be given to future payments. This consideration is given by considering the payments of these motor fuel taxes occasioned by the development for the next 25 years. These future payments are then reduced to present value at an interest rate of 3.25%, which is average coupon rate for AA state and local bonds, thus reflecting the cost of money.

The net cost is the total cost less the present value of future payments in the form of motor fuel taxes and motor fuel tax equivalents.

These formulae and calculations are based upon averages and typical conditions. As such, it is possible that the impact of individual new developments could be overestimated. Thus, it is recommended that the provisions of the road impact fee ordinance that allow alternative and site or development specific calculations be continued. However, care should be exercised so that the alternate calculations are limited to situations where there are meaning differences between the averages and the subject development as distinct for normal variations about the mean.

The data presented in Tables 3, 4 & 5 are the parameters used in calculating impact on the road system, the cost of new roads, and the net impact of growth on the road capital finance system. The sources are listed. The formula for calculation was set out above. In this section the data and calculations are discussed.

TRAVEL. The relevant travel by land use type and unit is calculated by multiplying the number of trip ends per day (ADT) times the average trip length, times the percent new trips. The result is then reduced to one-half to adjust the number to trip ends to the number of travel trips (a travel trip, say from home to work, would have two ends, one leaving home and one arriving at work). This reduction is to

correct for over-counting. Such over-counting is due to the fact that impact fees would be charged to both attractors and generators of traffic (or both ends of the travel trip). An example might make this point clear. Assume a world in which there are only homes and shops. Homes would be the traffic generators and shops would be the attractors. Further assume that all homes and shops are 5 miles apart. From the perspective of the home, a round trip to the shop is 10 miles. From the perspective of the shop a round trip from the home is 10 miles. The total of both home and shop travel would be 20 miles. But, from a global perspective, only 10 miles of travel has occurred. Thus it is necessary, if global perspectives are to be taken, to correct for this double-count. The individual factors in this calculation and their sources are:

a. DAILY TRIP RATE. The Average Daily Travel (ADT), in trip ends per day, is taken from *Trip Generation*, (9th Ed), 2012, published by the Institute of Transportation Engineers (ITE). As discussed above, residential occupancy varies significantly by type of unit and number of bedrooms. This variation is used to calculate expected vehicular trips by type of unit and number of bedrooms. This is done by dividing the average number of vehicular trips by the average occupancy and then multiplying the number of person trips by the occupancy of individual types and sizes of units. Residential dwellings are grouped according to the number of square feet of floor area in the dwelling. Persons in residence will vary with the size of the units, with smaller units tending to have fewer occupants. This method of impact assessment requires the use of a trip generation rate of trips per person. The trips per person used is 3.79, which is from the 2009 National Household Transportation Study.⁵

b. PERCENT NEW TRIPS. Many land uses, while attracting traffic, generate little, if any, new traffic (other than attracting existing traffic to a particular location). There are several reasons for this situation. First, the multiple purpose trips will tend to attract traffic to particular locations without generating much new traffic. Second, the capturing of an existing trip, such as stopping for a quart of milk on the way home from work, will not result in additional travel. Third, diverting a trip that already existed, such as taking the long way home from work to shop, will place limited new travel on the road system. Take, for example, the convenience store and the service (gas) station. The typical visits to these establishments, especially during the peak hour, are made by individuals who are going elsewhere such as home or work. An example may help. Let there be an individual driving from work to home (which would be two trip ends), a distance of 8 miles. Assume that this individual stops at the day care center to pick up a child, a convenience store to get milk and a service station for gasoline. How many trips have been made?

⁵ Department of Transportation, Federal Highway administration, 2009 Travel Trends, 2012, p. 10.

According to the standard methodology of transportation engineering, a total of 8 trips have been made:

- *leaving work
- *entering the day care center
- *leaving the day care center
- *entering the convenience store
- *leaving the convenience store
- *entering the service station
- *leaving the service station
- *arriving home.

If we were to apply the average trip length of 5 miles to these trips, the result would be 40 miles, a vast overstatement of actual travel. This overstatement is corrected in two ways. First, to deduct, by a percentage reduction factor (% NEW TRIPS), for trips to particular land uses that do not place additional travel on the roads and, second, to adjust the trip lengths for non-residential land uses which more accurately reflect the travel patterns of individuals visiting those sites. The first, % NEW TRIPS, is included in Table 6. The second, adjusted trip lengths, are also included in Table 6 and are shown in Table 5. The % NEW TRIPS is, ultimately, a professional judgment. Such judgments, however, are based upon several articles in the "ITE Journal" and specifically upon the "pass by" analysis set out in the 5th edition of the ITE's *Trip Generation*. Also the ITE's *Trip Generation Handbook*,⁶ March 2001, provides data not hitherto available on trip capture and diversion, which has been integrated into this update.

1. AVERAGE TRIP LENGTHS. The trip lengths shown in Table 5 are derived from the National Personal Transportation Study (NPTS) and the 2009 National Household Transportation Survey.⁷ These national studies are adjusted to St. Johns County conditions where it is expected that trip lengths will be shorter. The reduction is by 8%, which is derived from data reported by in the US Department of Transportation.⁸ Additionally, travel of local streets is also factored out. New data have become available on non-residential trip lengths. These data show that many non-residential trip lengths, almost all of non-work related trips, are shorter than previously thought. The sources of these data

⁶ ITE's *Trip Generation Handbook* is different from ITE's *Trip Generation*, which is a multi-volume compendium of individual trip generation rates. Now in the ninth edition.

⁸ Data and analyses from the National Household Transportation Study show that trip lengths are shorter in areas with a smaller population, such as St. Johns County. This is also true for older populations. The higher portion of elder population in St. Johns County was combined with the shorter trip lengths due to population size for a 10% reduction in national average trip lengths for St. Johns County.

are studies done in 2004 by David Plummer & Associates in Lee County and research on market areas for various types of businesses. Additionally, the Federal Highway Administration recently released portions of the 2009 National Household Transportation Survey showing detailed trip length characteristics. These data integrated into impact fee calculations the concepts of neighborhood, community, and regional serving businesses, each with different traffic generation characteristics.⁹ Additionally, the convenience trip is expressly acknowledged. A convenience trip is one commonly while going someplace else, like grocery shopping on the way home from work. The result is lessened trip lengths for many non-residential types of development. These shorter trips lengths will result in fewer vehicular miles of travel and thus lower impact fees for many non-residential land uses.

REQUIRED NEW LANE MILES. This is calculated by dividing the attributable new miles of daily travel (total daily miles of travel divided by 2) by the capacity of a lane of roadway. The capacity utilized is 7,625 vehicles per day:

ROAD CAPACITIES AND LEVEL OF SERVICE

LOS "D" Non-State Roadways		
Lanes	Capacity	Per Lane
2	14,600	7,300
4	31,100	7,775
6	46,800	7,800
Average		7,625

SOURCE: Florida Dept. of Transportation.

ANNUAL CAPITAL PAYMENTS. The Florida and St. Johns County transportation finance systems receive a portion of the motor fuel tax to pay for new roads and other road improvements. This is calculated by determining the attributable miles of travel (VMT) per year and dividing by the average miles per gallon to arrive at gallons per year of motor fuel consumption by land use type. This fuel consumption is then multiplied by the dollars per gallon going to road capital projects to arrive at annual payments toward road capital improvements. The portions of motor fuel tax payments allocated to capital projects are shown in Table 3 and annual payments toward capital improvements are shown in Table 3. The various payments made toward road capital improvements amount to a motor fuels tax equivalent of ¢3272 per gallon.

CREDIT. The credit given to new development results from determining the present value of future annual payments toward road capital improvements.

⁹ See Urban Land Institute, *Community Builders' Handbook*, Page 265-6 and 290, and Richard Pieser, *Professional Real Estate Development*, page 310.

This is calculated by multiplying the annual capital payments by the present value factor – 16.94.

TOTAL ROAD COST. The quantity of lane miles of new roads, as discussed above, is multiplied by the construction cost per lane mile of road plus the cost per lane mile for rights of way. The average cost for construction is \$1,923,295 per lane mile, exclusive of the cost of rights of way, design, engineering and environmental mitigation. The cost of rights of way, including land acquisition, drainage, environmental mitigation, design, engineering, utility placement and relocation, amounts to \$1,134,744 per lane-mile, for a total cost of \$3,058,039 per lane-mile of roadway.

NET COST. The net cost is simply the total cost less applicable credits.

**Table 3
ROAD PARAMETERS
ST JOHNS COUNTY**

ROAD COSTS				
Construction		\$1,923,295 per Lane Mile		
Rights of Way		\$1,134,744 per Lane Mile		
Total		\$3,058,039 per Lane Mile		
AVAILABLE REVENUES:	Rate	% to County	% to Capital	Effective Rate
Federal	\$0.193		51.00%	\$0.0982
State	\$0.133		48.30%	\$0.0642
SCETS	\$0.074		48.30%	\$0.0357
City/County:				
5th & 6th	\$0.020	100.0%	80.00%	\$0.0160
7th	\$0.010	100.0%	0.00%	\$0.0000
8th	\$0.010	0.0%	0.00%	\$0.0000
Optional	\$0.070	88.0%	44.00%	\$0.0271
Property tax Equivalent	\$0.104	100.0%	44.00%	\$0.0456
Debt Service Equivalent	\$0.040	100.0%	100.00%	\$0.0404
TOTAL CAPITAL PER GALLON				\$0.3372
OTHER PARAMETERS:				
Vehicular Miles Per Gallon				17.60
Present Value Factor at 3.25% for 25 years				16.94
Lane Capacity at LOS "D" in Vehicles per Day				7,625

SOURCES:

St. Johns County Administration, FY2017 Financial Budget, page 223.

St Johns County, Engineering Division, "Cost per Lane Mile," January 2017.

Statistical Abstract of the US, 2015, Table 1091. - Allocation of Federal Transportation Trust Fund

Statistical Abstract of the US, 2015, Table 1101. - Average Miles per Gallon

FL Dept. of Transportation, "The Use of State Funds"

,<http://www.dot.state.fl.us/financialplanning/>

**Table 3
ROAD PARAMETERS
ST JOHNS COUNTY**

ROAD COSTS

* The motor fuel tax rates shown are for both gasoline and diesel, with the rate being a weighted average of the two.
State Comprehensive Enhanced Transportation System (SCETS)
The Discount Rate used is the 30 year State & Local AA Bond rate as reported by FMS Bonds Inc. <https://www.fmsbonds.com/market-yields/>, January 28, 2017.

**Table 4
St Johns County Transportation Trust Fund
FY2012-2016**

Year	Revenue	Ad Valorem	Local Gas Taxes	Other Gas Taxes	Other Revenue	Capital Outlay
12	27,139,330	10,693,635	5,981,102	3,477,264	6,987,327	4,071,860
13	25,132,170	8,730,261	5,848,562	3,456,426	7,096,921	2,034,442
14	27,419,830	8,967,455	6,035,804	3,568,955	8,847,616	2,947,692
15	39,171,603	9,510,705	6,302,900	3,686,304	19,671,694	8,520,747
16	34,217,057	13,894,922	6,649,672	3,814,888	9,857,575	9,758,470
Total	\$153,079,989	\$51,796,978	\$30,818,041	\$18,003,838	\$52,461,132	\$27,333,211
%	100.0%	33.8%	20.1%	11.8%	34.3%	17.9%

SOURCE: St Johns County, December 2016.

**Table 5
AVERAGE TRIP LENGTHS**

Trip Lengths (Miles):	Total	St. Johns County	On Arterial & Collector Roads
All Trips	9.70	8.73	7.42
To/From Work	11.80	10.62	9.03
Work Related Business	20.00	18.00	15.30
Shopping	6.50	5.85	4.97
Personal Business	7.00	6.30	5.36
School/Church	6.30	5.67	4.82
Social & Recreational	10.70	9.63	8.19
Travel on Local Roads			15.00%
Residential Based	Average		7.42
Office Based	50% work & 50% Personal Business		7.19
Commercial Based	20% work & 80% shopping		5.78
Industrial Based	80% work & 20% average		8.71
Recreational Based	Social Recreational		8.19
Short Trip Length Adjustments			
Convenience Trip - Percent Reduction			80.00%
Neighborhood Trip - Percent Reduction			60.00%
Local Trip - Percent Reduction			50.00%

**Table 5
AVERAGE TRIP LENGTHS**

Trip Lengths (Miles):	Total	St. Johns County	On Arterial & Collector Roads
Community Trip - Percent Reduction			20.00%

SOURCE: US Dept. of Transportation, Bureau of Transportation Statistics, "Summary of Travel Trends: 2009 National Household Transportation Study," p. 13.

The trip length data reported in the National Household Transportation Study included data on the size of the population of the area where the trips counts took place. This provides the opportunity to localize the data to specific jurisdictions. The data in the NHTS indicate that the average trip in St Johns County would be 8.73 miles, which is 10% less than the average trip length. This reduction is based on the relatively smaller size of the St Johns County population and the larger portion of the population 65 and over. Many of the over 65 population are retired and thus do not make the work and work related trips, among the longest of the trips made. St Johns County has 17.5% of its population of 65 or over as contrasted with 14.9% of the nation.¹⁰ Thus, we expect that average trip lengths will be 2% shorter than the national based on population size and 8% fewer drivers will not be making the work and work related trips. The reduction in the average trip length for St Johns County is 10%. The resultant average trip length for St Johns County is 8.73 miles.

Not all travel occurs on county or state roads. An estimated 15% of VMT is on local roads, which are not the responsibility of St Johns County. Thus the effective average trip length for St Johns County is 7.42 miles. While the cost of traveling on local roads is excluded, the credit is calculated on the basis of all travel, for motor fuel taxes are paid regardless of where the travel takes place. For purposes of cost, average trip length is 7.42 miles and for purposes of credit is it 8.73 miles.

**Table 6
ROAD NEEDS AND COSTS BY LAND USE TYPE**

LAND USE TYPE (UNIT)	Unit	Trip Rate	Trip Length	% New Trips	Needed Roads
RESIDENTIAL PER UNIT:					
Under 800 FT ²	Sq Ft	5.59	7.42	100.0%	14.35
801 - 1,250	Sq Ft	6.64	7.42	100.0%	17.05
1,251 - 2,500	Sq Ft	8.41	7.42	100.0%	21.62
2,501 - 3,750	Sq Ft	9.92	7.42	100.0%	25.48
3,751 - 5,000	Sq Ft	11.49	7.42	100.0%	29.52
5,001 FT ² and Over	Sq Ft	12.13	7.42	100.0%	31.17
Hotel & Motel Room	Room	6.40	6.55	100.0%	14.51

¹⁰ See Bureau of the Census, American FactFinder, <http://factfinder.census.gov/>.

**Table 6
ROAD NEEDS AND COSTS BY LAND USE TYPE**

LAND USE TYPE (UNIT)	Unit	Trip Rate	Trip Length	% New Trips	Needed Roads
INDUSTRIAL PER 1,000 FT²:					
General Industrial	1,000 FT ²	6.97	6.96	50.0%	8.40
Warehousing	1,000 FT ²	3.56	6.96	50.0%	4.29
Mini-warehousing	1,000 FT ²	2.50	6.96	50.0%	3.01
OFFICE PER 1,000 FT²:					
General Office < 100k FT ²	1,000 FT ²	16.62	2.88	70.0%	11.59
General Office 100-200k FT ²	1,000 FT ²	12.71	3.24	75.0%	10.68
General Office > 100k FT ²	1,000 FT ²	11.22	3.60	80.0%	11.17
COMMERCIAL PER 1,000 FT²:					
Commercial < 100K FT ²	1,000 FT ²	75.10	2.31	25.0%	15.04
Commercial 100-199K FT ²	1,000 FT ²	58.93	2.89	35.0%	20.65
Commercial 200-299K FT ²	1,000 FT ²	49.28	3.47	40.0%	23.68
Commercial 300-399K FT ²	1,000 FT ²	43.80	4.05	45.0%	27.63
Commercial 400-499K FT ²	1,000 FT ²	40.12	4.63	50.0%	32.13
Commercial > 500K FT ²	1,000 FT ²	36.27	4.63	60.0%	34.86
Bank/Financial Institution	1,000 FT ²	148.15	2.88	35.0%	51.64
Service Station - all types	Fueling Stn	162.78	1.16	20.0%	13.04
Pharmacy w/Drive Thru	1,000 FT ²	96.91	2.31	20.0%	15.52
Fast Food w/Drive Thru	1,000 FT ²	496.12	1.16	25.0%	49.67
RECREATIONAL:					
Gen Recreation /Acre	Acre	2.99	4.09	70.0%	2.97
Campground/RV Park Per Acre	Acre	74.38	4.09	70.0%	73.78
Marina /Berth	Berth	2.96	3.27	70.0%	2.35
Health/Fitness Club	1,000 FT ²	32.93	4.09	50.0%	23.33
INSTITUTIONAL PER 1,000 FT²					
Elementary School	1,000 FT ²	14.60	2.41	50.0%	6.09
High School	1,000 FT ²	12.89	2.41	50.0%	5.38
College	1,000 FT ²	27.49	2.41	50.0%	11.47
MEDICAL PER 1,000 FT²:					
Hospital	1,000 FT ²	13.22	2.68	65.0%	7.97
Nursing Home	1,000 FT ²	7.60	2.68	66.0%	4.65
Medical Office	1,000 FT ²	36.13	3.60	65.0%	29.24

SOURCES: Institute for Transportation Engineering, Trip Manual, 9th Edition, 2012.

Table 7 shows the updated road impact fees. Table 8 shows the changes from existing impact fees.

**Table 7
NET ROAD COSTS BY LAND USE TYPE**

LAND USE TYPE (UNIT)	Unit	Annual Payment	Credit	Cost	Net Cost
RESIDENTIAL PER UNIT:					

**Table 7
NET ROAD COSTS BY LAND USE TYPE**

LAND USE TYPE (UNIT)	Unit	Annual Payment	Credit	Cost	Net Cost
Under 800 FT ²	Sq Ft	\$165.49	\$2,803	\$8,313	\$5,510
801 - 1,250	Sq Ft	\$196.59	\$3,330	\$9,875	\$6,545
1,251 - 2,500	Sq Ft	\$249.25	\$4,222	\$12,520	\$8,298
2,501 - 3,750	Sq Ft	\$293.82	\$4,977	\$14,759	\$9,782
3,751 - 5,000	Sq Ft	\$340.41	\$5,766	\$17,099	\$11,333
5,001 FT ² and Over	Sq Ft	\$359.38	\$6,087	\$18,052	\$11,965
Hotel & Motel Room	Room	\$167.31	\$2,834	\$8,404	\$5,570
INDUSTRIAL PER 1,000 FT²:					
General Industrial	1,000 FT ²	\$96.89	\$1,641	\$4,867	\$3,226
Warehousing	1,000 FT ²	\$49.49	\$838	\$2,486	\$1,648
Mini-warehousing	1,000 FT ²	\$34.75	\$589	\$1,746	\$1,157
OFFICE PER 1,000 FT²:					
General Office < 100k FT ²	1,000 FT ²	\$133.59	\$2,263	\$6,710	\$4,448
General Office 100-200k FT ²	1,000 FT ²	\$123.14	\$2,086	\$6,186	\$4,100
General Office > 100k FT ²	1,000 FT ²	\$128.84	\$2,182	\$6,472	\$4,289
COMMERCIAL PER 1,000 FT²:					
Commercial < 100K FT ²	1,000 FT ²	\$173.40	\$2,937	\$8,710	\$5,773
Commercial 100-199K FT ²	1,000 FT ²	\$238.08	\$4,033	\$11,959	\$7,927
Commercial 200-299K FT ²	1,000 FT ²	\$273.06	\$4,625	\$13,716	\$9,091
Commercial 300-399K FT ²	1,000 FT ²	\$318.57	\$5,396	\$16,002	\$10,606
Commercial 400-499K FT ²	1,000 FT ²	\$370.47	\$6,275	\$18,609	\$12,334
Commercial > 500K FT ²	1,000 FT ²	\$401.99	\$6,809	\$20,192	\$13,383
Bank/Financial Institution	1,000 FT ²	\$595.42	\$10,085	\$29,908	\$19,823
Service Station - all types	Fueling Stn	\$150.33	\$2,546	\$7,551	\$5,005
Pharmacy w/Drive Thru	1,000 FT ²	\$179.00	\$3,032	\$8,991	\$5,959
Fast Food w/Drive Thru	1,000 FT ²	\$572.72	\$9,701	\$28,768	\$19,068
RECREATIONAL:					
Gen Recreation /Acre	Acre	\$34.20	\$579	\$1,718	\$1,139
Campground/RV Park Per Acre	Acre	\$850.69	\$14,409	\$42,731	\$28,322
Marina /Berth	Berth	\$27.08	\$459	\$1,360	\$902
Health/Fitness Club	1,000 FT ²	\$269.02	\$4,557	\$13,513	\$8,956
INSTITUTIONAL PER 1,000 FT²:					
Elementary School	1,000 FT ²	\$70.23	\$1,189	\$3,528	\$2,338
High School	1,000 FT ²	\$62.00	\$1,050	\$3,114	\$2,064
College	1,000 FT ²	\$132.23	\$2,240	\$6,642	\$4,402
MEDICAL PER 1,000 FT²:					
Hospital	1,000 FT ²	\$91.85	\$1,556	\$4,614	\$3,058
Nursing Home	1,000 FT ²	\$53.62	\$908	\$2,693	\$1,785
Medical Office	1,000 FT ²	\$337.09	\$5,710	\$16,932	\$11,223

**Table 8
CHANGES IN ROAD IMPACT FEES**

LAND USE TYPE (UNIT)	Unit	Net Cost	Existing	% Change
RESIDENTIAL PER UNIT:				
Under 800 FT ²	Sq Ft	\$5,508	\$3,951	39.5%
801 - 1,250	Sq Ft	\$6,543	\$3,951	65.7%
1,251 - 2,500	Sq Ft	\$8,296	\$3,951	110.0%
2,501 - 3,750	Sq Ft	\$9,780	\$4,887	100.2%
3,751 - 5,000	Sq Ft	\$11,330	\$4,887	131.9%
5,001 FT ² and Over	Sq Ft	\$11,962	\$4,887	144.8%
Hotel & Motel Room	Room	\$5,569	\$3,037	83.4%
INDUSTRIAL PER 1,000 FT²:				
General Industrial	1,000 FT ²	\$3,225	\$1,688	91.1%
Warehousing	1,000 FT ²	\$1,647	\$862	91.1%
Mini-warehousing	1,000 FT ²	\$1,157	\$605	91.3%
OFFICE PER 1,000 FT²:				
General Office < 100k FT ²	1,000 FT ²	\$4,447	\$2,364	88.1%
General Office 100-200k FT ²	1,000 FT ²	\$4,099	\$2,178	88.2%
General Office > 100k FT ²	1,000 FT ²	\$4,288	\$2,280	88.1%
COMMERCIAL PER 1,000 FT²:				
Commercial < 100K FT ²	1,000 FT ²	\$5,772	\$3,051	89.2%
Commercial 100-199K FT ²	1,000 FT ²	\$7,925	\$4,188	89.3%
Commercial 200-299K FT ²	1,000 FT ²	\$9,089	\$4,803	89.3%
Commercial 300-399K FT ²	1,000 FT ²	\$10,604	\$5,604	89.3%
Commercial 400-499K FT ²	1,000 FT ²	\$12,331	\$6,516	89.3%
Commercial > 500K FT ²	1,000 FT ²	\$13,380	\$7,070	89.3%
Bank/Financial Institution	1,000 FT ²	\$19,818	\$10,534	88.2%
Service Station - all types	Fueling Stn	\$5,004	\$2,644	89.3%
Pharmacy w/Drive Thru	1,000 FT ²	\$5,958	\$2,864	108.1%
Fast Food w/Drive Thru	1,000 FT ²	\$19,063	\$10,074	89.3%
RECREATIONAL:				
Gen Recreation /Acre	Acre	\$1,138	\$611	86.3%
Campground/RV Park Per Acre	Acre	\$28,315	\$15,219	86.1%
Marina /Berth	Berth	\$901	\$485	85.9%
Health/Fitness Club	1,000 FT ²	\$8,954	\$4,813	86.1%
INSTITUTIONAL PER 1,000 FT²:				
Elementary School	1,000 FT ²	\$2,337	\$1,144	104.4%
High School	1,000 FT ²	\$2,064	\$955	116.1%
College	1,000 FT ²	\$4,401	\$2,038	116.0%
MEDICAL PER 1,000 FT²:				
Hospital	1,000 FT ²	\$3,057	\$2,078	47.2%
Nursing Home	1,000 FT ²	\$1,785	\$969	84.2%
Medical Office	1,000 FT ²	\$11,220	\$5,963	88.2%

Note may be taken of the fact that not all net amounts changed by the same percentage.

There are at least four reasons for the differing percentages:

1. A number of the parameters used to calculate impact fees have changed. These include motor fuel taxes and interest rates. Motor fuel taxes have increased and interest rates have decreased. Both of these changes will tend to reduce road impact fees;
2. IN 2012 the Institute of Transportation Engineers (ITE) released a new edition, the 9th, of *Trip Generation*. This new edition contained a number of changes to previously reported non-residential trip generation rates. These new data have been used in this update;
3. New data have become available on non-residential trip lengths. These data show that many non-residential trip lengths, almost all of non-work related trips, are shorter than previously thought. The sources of these data are studies done by David Plummer & Associates in Lee County and research on market areas for various types of businesses. Additionally, the Federal Highway Administration recently released portions of the 2009 National Household Transportation Survey showing detailed trip length characteristics. These data integrated into impact fee calculations the concepts of neighborhood, community, and regional serving businesses, each with different traffic generation characteristics.¹¹ Additionally, the convenience trip is expressly acknowledged. The result is lessened trip lengths for many non-residential types of development. These shorter trips lengths will result in fewer vehicular miles of travel and thus lower impact fees; and
4. Residential fees have been recast from using six size categories; under 800 FT², 801-1,250 FT², 1,251-2,500 FT², 2,501 – 3,750 FT², 3,751-5,000 FT², and over 5,000 FT². Smaller homes tend to have fewer occupants and thus less attributable travel. This lessen travel will result in a lower impact fee. Likewise, larger homes tend to have more occupants and this greater travel. These homes have larger impact fees, and thus greater percentage increases in impact fees.

¹¹ See Urban Land Institute, *Community Builders' Handbook*, Page 265-6 and 290, and Richard Pieser, *Professional Real Estate Development*, page 310.

Table 9 shows existing road impact fees charged by Florida counties for residential uses. Counties charge residential impact fees on many different bases. Some use type of dwelling, while others use the number of bedrooms, or size in terms of floor area. For this and all future comparisons, a single family detached residential dwelling with three bedrooms and 2,000 square feet of heated or air condition space is used as the common unit for purposes of comparison.

**Table 9
EXISTING ROAD IMPACT FEES
FLORIDA COUNTIES**

County	Road Impact Fee
Volusia	725
Seminole	1,025
Nassau	1,137
Hillsborough	1,475
Pinellas	2,066
Charlotte	2,389
Sarasota	2,720
Martin	2,815
Lee	2,906
Orange	2,924
Broward	3,556
Manatee	3,946
Indian River	4,288
Clay - District 1	4,341
Osceola	4,585
St Johns	4,887
Alachua	5,372
Clay - District 2	5,814
Palm Beach	6,027
Collier	7,017
Miami/Dade	7,513
Pasco	8,570
Average	3,914
Median	3,751
St Johns - Updated (2,000 FT ²)	8,298

SOURCE: Duncan Associates, www.growthandinfrastructure.org

4. Public Buildings Impact Fee

Public buildings, such as court houses, maintenance facilities, libraries, jails, administrative offices, etc., must be expanded to meet the needs of a growing population. Therefore, a Public Buildings Impact Fee is imposed to raise the funds which will be required to meet this need in the future.

Table 10 sets out the parameters that were used in calculating the Public Buildings Impact Fees. Note should be taken of the fact that Sheriff's buildings are included herein while fire protection and rescue buildings are included in the Fire and Rescue impact fee calculation and not in public buildings. The calculations and costs are shown in Table 12. The formula used to calculate this fee is:

$$\text{COST PER CAPITA} = (\text{TOTAL VALUE OF PUBLIC BUILDINGS} - \text{OUTSTANDING DEBT FOR PUBLIC BUILDINGS}) / \text{PEAK POPULATION}$$

$$\text{COST PER UNIT OF NEW DEVELOPMENT} = \text{POPULATION PER UNIT} \times \text{TIME ALLOCATION} \times \text{COST PER CAPITA}$$

$$\text{NET COST} = \text{COST PER UNIT} - \text{AVAILABLE REVENUE.}$$

St. Johns County does not have a regular funding source for public buildings. In the past various sources have been used including general taxes. However, St Johns County has issued debt to pay for public buildings improvements. New development will pay this debt just like existing. Therefore outstanding debt is subtracted from the value of public buildings and this net amount is used to calculate the public buildings impact fee.

This set of calculations incorporates a concept of "functional Population." Time Allocation is used to arrive at what is called "Functional Population." The calculation of functional population is shown in Table 11. This method is used in order to equitably spread costs between residential and non-residential sectors. Businesses place demands upon public buildings in exactly the same manner as people do. In fact, businesses are simply people in another facet of their lives. It would appear to be equitable to spread these costs based upon the number of people expected to be present per unit of land use. This is done differently for residential and non-residential land uses. For residential the allocation is done using the residents per unit from census data. The individuals in residence are assigned 40% to the residence. This means that 60% of people's time is allocated to other land uses such as employment, shopping, entertainment, etc. For non-residential land uses the allocation is accomplished by using traffic generation rates. Trip rates will indicate the number of people present per day at the land uses. The people present are divided between

employees and visitors. Employees are assigned 8 hours per day, 5 days per week. Visitors are allocated to a particular land use for differing lengths of time and days per week depending on the land use. The total number of person hours per week attributed to individual land uses is divided by the total number of person hours per week to arrive at a percentage allocation. For example, a warehouse has 3.56 vehicle trips per day per 1,000 square feet. Dividing this in half provides a basis to estimate persons per day per 1,000 square feet – 1.78. A ratio of 1.25 employees per 1,000 square feet is utilized which means that 0.53 of these persons are visitors. It is taken that employees spend 8 hours per day, 5 days per week and visitors spend 1 hour per visit, 5 days per week. This means that there would be 52.65 persons-hours per week spent at a warehouse, per 1,000 square feet. The 1.78 persons per 1,000 square feet would have a total of 299.04 person-hours per week; i.e., 2.48 x 7 days x 24 hours. The 52.65 person-hours spent at the warehouse are 17.617% of total person hours. This is equivalent to 0.313 persons full time at the site, which is the “functional population” of 1,000 square feet of a warehouse. This percentage is incorporated into Table 8. This method of attribution is also used for police, fire and EMS.

**Table 10
PUBLIC BUILDING PROVISION AND COST**

	Building (FT ²)	Land Acres	Building Including FFE	Current Land Value	Total Value
SJSO HIU/Surplus	7,496		\$1,527,460		\$1,527,460
Facilities Mte/Constr.Svcs	14,842	5.68	\$3,181,812	\$284,000	\$3,465,812
Courthouse	135,005	8.91	\$27,971,993	\$570,000	\$28,541,993
County Permit Center	41,102	10.00	\$8,436,989	\$640,000	\$9,076,989
County Admin Bldg/Audi	98,850	30.00	\$20,397,666	\$1,920,000	\$22,317,666
Mail/Central Receiving	2,300		\$560,039		\$560,039
Cty Tax Coll/Prop. App	34,034	11.00	\$7,053,577	\$704,000	\$7,757,577
SOE/MIS/SJSO Comm Ctr	163,653		\$33,660,361		\$33,660,361
Ponte Vedra Annex	3,960	1.83	\$807,742	\$400,000	\$1,207,742
NW Annex (Julington Crk)	11,570	6.86	\$2,459,117	\$631,000	\$3,090,117
EOC building	21,972	7.03	\$5,034,633	\$351,500	\$5,386,133
Medical Examiners Office	5,446		\$2,013,401		\$2,013,401
Ag Center/Wind Mitigation	17,668	57.93	\$3,721,358	\$2,897,000	\$6,618,358
SJC Pet Center	6,198	1.95	\$1,935,405	\$50,000	\$1,985,405
Hastings Storage Fac.	54,213		\$10,762,359		\$10,762,359
Anastasia Library	8,100	3.00	\$2,830,213	\$534,000	\$3,364,213
Bartram Trail Library	15,000	0.20	\$5,130,399	\$280,000	\$5,410,399
Hasting Library/Annex	6,564		\$2,256,286		\$2,256,286
Main Library	15,562	1.20	\$5,411,901	\$272,400	\$5,684,301
Ponte Vedra Library	21,500		\$7,526,312		\$7,526,312
SE Library/Annex	20,295	9.89	\$6,948,864	\$725,000	\$7,673,864

**Table 10
PUBLIC BUILDING PROVISION AND COST**

	Building (FT²)	Land Acres	Building Including FFE	Current Land Value	Total Value
Annex-Southeast	5,435		\$1,174,889		\$1,174,889
<i>Criminal Justice Complex</i>					
Building A-Law Enforcement	5,802		\$1,186,212		\$1,186,212
Building B-Detention Annex	2,464		\$502,089		\$502,089
Building C-Evidence	4,560		\$929,191		\$929,191
Building D-Investigations	8,009		\$1,631,994		\$1,631,994
Building E-Sheriff Admin	13,580	10.69	\$2,767,197	\$685,000	\$3,452,197
Building F-Accreditation	1,869		\$380,846		\$380,846
Building G-Booking	15,710		\$5,039,297		\$5,039,297
Building H-Jail Admin	22,223		\$4,528,381		\$4,528,381
Building I-Jail Infirmary	4,230		\$1,356,857		\$1,356,857
Building J-Old Jail	35,690		\$11,448,281		\$11,448,281
Building K-ISO	3,330		\$1,068,164		\$1,068,164
Building L-Jail Outback	60,000		\$19,246,200		\$19,246,200
Building M-Transportation	2,886		\$588,080		\$588,080
Building N-Jail Mte/ Laundry	5,447		\$1,078,506		\$1,078,506
Building O-Pole Barn	6,000		\$100,980		\$100,980
Building P-Work Release	10,000		\$3,207,700		\$3,207,700
Building Q-Radio	3,600		\$733,572		\$733,572
Building U-Command Ctr Bay	1,522		\$310,138		\$310,138
Generators	n/a	n/a	\$198,119		\$198,119
Beachmasters					
AT&T Building	1,175		\$239,430		\$239,430
Police Athletic League					
Health & Human Svcs Facility	74,138		\$15,263,549		\$15,263,549
Road & Bridge					
Fleet Building	34,846		\$6,899,508		\$6,899,508
Fleet Maintenance-FLT	21,238		\$541,160		\$541,160
Traffic					
Mowing	7,616		\$47,321		\$47,321
Sign Shop					
Engineering Department	5,992		\$67,515		\$67,515
Biodiesel Facility	3,687		\$0		\$0
Toys for Tots					
New Public Works Office	34,427		\$7,015,190		\$7,015,190
New Public Works Warehouse	57,004		\$9,405,660		\$9,405,660
Leased - Video Visitation	3,030		\$17,483		\$17,483
Leased - PV Sheriff Annex	2,950		\$17,022		\$17,022
Leased - Hastings Sheriff Annex	1,200		\$6,924		\$6,924

**Table 10
PUBLIC BUILDING PROVISION AND COST**

	Building (FT²)	Land Acres	Building Including FFE	Current Land Value	Total Value
Total Value	1,164,990	166	\$256,625,342	\$10,943,900	\$267,569,242
TOTAL DEBT					\$25,895,060
NET VALUE					\$241,674,182
POPULATION SERVED					256,027
PER CAPITA-PEAK					\$943.94

SOURCE: St. Johns County Administration, March 2017.

**Table 11
FUNCTIONAL POPULATION ST JOHNS COUNTY**

LAND USE TYPE (UNIT)						Time Allocation	Days per Week	Functional Population
RESIDENTIAL PER UNIT:		Persons per Unit						
Under 800 FT ²	1.47					40.0%	7.00	0.590
801 - 1,250	1.75					40.0%	7.00	0.700
1,251 - 2,500	2.22					40.0%	7.00	0.888
2,501 - 3,750	2.62					40.0%	7.00	1.047
3,751 - 5,000	3.03					40.0%	7.00	1.213
5,001 FT ² and Over	3.20					40.0%	7.00	1.280
Hotel & Motel Room	1.75					40.0%	7.00	0.700
NON-RESIDENTIAL:	Hours per Day		Number per Day			Time Allocation	Days per Week	Functional Population
	Employee	Visitor	Employee	Visitors	Persons			
INDUSTRIAL PER 1,000 FT²:								
General Industrial	8.00	1.00	1.67	1.82	3.49	12.96%	5.00	0.452
Warehousing	8.00	1.00	1.25	0.53	1.78	17.61%	5.00	0.313
Mini-warehousing	8.00	0.25	0.10	1.15	1.25	3.63%	7.00	0.045
OFFICE PER 1,000 FT²:								
General Office < 100k FT ²	8.00	1.00	5.00	3.31	8.31	15.51%	5.00	1.289
General Office 100-200k FT ²	8.00	1.00	4.00	2.36	6.36	16.09%	5.00	1.022
General Office > 100k FT ²	8.00	1.00	3.00	2.61	5.61	14.12%	5.00	0.792
COMMERCIAL PER 1,000 FT²:								
Commercial < 100K FT ²	8.00	0.08	8.00	29.55	37.55	7.37%	7.00	2.769
Commercial 100-199K FT ²	8.00	0.17	7.00	22.46	29.46	8.45%	7.00	2.489
Commercial 200-299K FT ²	8.00	0.25	6.00	18.64	24.64	8.91%	7.00	2.194
Commercial 300-399K FT ²	8.00	0.30	5.00	16.90	21.90	8.57%	7.00	1.878
Commercial 400-499K FT ²	8.00	0.40	4.50	15.56	20.06	8.77%	7.00	1.759
Commercial > 500K FT ²	8.00	0.50	4.00	14.14	18.14	8.98%	7.00	1.628
Bank/Financial Institution	8.00	0.08	3.00	71.08	74.08	1.32%	5.50	0.980
Service Station - all types	8.00	0.08	3.00	78.39	81.39	1.56%	7.00	1.272
Pharmacy w/Drive Thru	8.00	0.08	2.50	45.96	48.46	2.05%	7.00	0.993
Fast Food w/Drive Thru	8.00	0.08	4.00	244.06	248.06	0.88%	7.00	2.180
RECREATIONAL:								
Gen Recreation /Acre	8.00	1.00	0.10	1.40	1.50	6.12%	7.00	0.091
Campground/RV Park Per Acre	8.00	8.00	0.10	37.09	37.19	33.33%	7.00	12.397
Marina /Berth	8.00	3.00	0.10	1.38	1.48	13.91%	7.00	0.206
Health/Fitness Club	8.00	1.50	0.10	16.37	16.47	6.41%	7.00	1.056
INSTITUTIONAL PER 1,000 FT²:								
Elementary School	8.00	0.25	3.00	4.30	7.30	10.22%	5.00	0.746
High School	8.00	0.25	2.75	3.70	6.45	10.59%	5.00	0.682
College	8.00	0.25	2.50	11.25	13.75	4.94%	5.00	0.679
MEDICAL PER 1,000 FT²:								
Hospital	8.00	0.50	6.00	0.61	6.61	30.45%	7.00	2.013
Nursing Home	8.00	0.50	0.20	3.60	3.80	3.73%	7.00	0.142

**Table 11
FUNCTIONAL POPULATION ST JOHNS COUNTY**

LAND USE TYPE (UNIT)	8.00	0.75	6.00	12.07	18.07	Time Allocation	Days per Week	Functional Population
Medical Office						9.40%	5.00	1.698

**Table 12
PUBLIC BUILDINGS NEEDS AND COSTS BY AND USE TYPE
ST JOHNS COUNTY**

LAND USE TYPE (UNIT)	Persons per Unit	Time Adjustment	Cost per Unit
RESIDENTIAL PER UNIT:			
Under 800 FT ²	1.474	40.0%	\$556.55
801 - 1,250	1.751	40.0%	\$661.14
1,251 - 2,500	2.220	40.0%	\$838.22
2,501 - 3,750	2.617	40.0%	\$988.12
3,751 - 5,000	3.032	40.0%	\$1,144.81
5,001 FT ² and Over	3.201	40.0%	\$1,208.62
Hotel & Motel Room	1.750	40.0%	\$660.76
INDUSTRIAL PER 1,000 FT²:			
General Industrial	3.49	12.96%	\$426.32
Warehousing	1.78	17.61%	\$295.82
Mini-warehousing	1.25	3.63%	\$42.77
OFFICE PER 1,000 FT²:			
General Office < 100k FT ²	8.31	15.51%	\$1,216.73
General Office 100-200k FT ²	6.36	16.09%	\$965.15
General Office > 100k FT ²	5.61	14.12%	\$747.57
COMMERCIAL PER 1,000 FT²:			
Commercial < 100K FT ²	37.55	7.37%	\$2,614.03
Commercial 100-199K FT ²	29.46	8.45%	\$2,349.77
Commercial 200-299K FT ²	24.64	8.91%	\$2,071.16
Commercial 300-399K FT ²	21.90	8.57%	\$1,772.66
Commercial 400-499K FT ²	20.06	8.77%	\$1,660.67
Commercial > 500K FT ²	18.14	8.98%	\$1,536.59
Bank/Financial Institution	74.08	1.32%	\$924.63
Service Station - all types	81.39	1.56%	\$1,200.77
Pharmacy w/Drive Thru	48.46	2.05%	\$937.18
Fast Food w/Drive Thru	248.06	0.88%	\$2,058.19
RECREATIONAL:			
Gen Recreation /Acre	1.50	6.12%	\$86.33
Campground/RV Park Per Acre	37.19	33.33%	\$11,701.71
Marina /Berth	1.48	13.91%	\$194.29
Health/Fitness Club	16.47	6.41%	\$996.94
INSTITUTIONAL PER 1,000 FT²			
Elementary School	7.30	10.22%	\$704.44
High School	6.45	10.59%	\$644.01
College	13.75	4.94%	\$640.85

LAND USE TYPE (UNIT)	Persons per Unit	Time Adjustment	Cost per Unit
MEDICAL PER 1,000 FT²:			
Hospital	6.61	30.45%	\$1,899.88
Nursing Home	3.80	3.73%	\$133.72
Medical Office	18.07	9.40%	\$1,602.70

**Table 13
CHANGE IN PUBLIC BUILDINGS**

	Cost per Unit	Existing Fee	% Change
RESIDENTIAL			
Under 800 FT²	\$557	\$495	12.4%
801 - 1,250	\$661	\$495	33.6%
1,251 - 2,500	\$838	\$495	69.3%
2,501 - 3,750	\$988	\$613	61.2%
3,751 - 5,000	\$1,145	\$613	86.8%
5,001 FT² and Over	\$1,209	\$613	97.2%
Hotel & Motel Room	\$661	\$353	87.2%
NON-RESIDENTIAL:			
General Industrial	\$426	\$228	87.0%
Warehousing	\$296	\$157	88.4%
Mini-warehousing	\$43	\$23	86.0%
OFFICE PER 1,000 FT²:			
General Office < 100k FT²	\$1,217	\$650	87.2%
General Office 100-200k FT²	\$965	\$516	87.0%
General Office > 100k FT²	\$748	\$400	86.9%
COMMERCIAL PER 1,000 FT²:			
Commercial < 100K FT²	\$2,614	\$1,396	87.3%
Commercial 100-199K FT²	\$2,350	\$1,255	87.2%
Commercial 200-299K FT²	\$2,071	\$1,106	87.3%
Commercial 300-399K FT²	\$1,773	\$946	87.4%
Commercial 400-499K FT²	\$1,661	\$887	87.2%
Commercial > 500K FT²	\$1,537	\$821	87.2%
Bank/Financial Institution	\$925	\$494	87.2%
Service Station - all types	\$1,201	\$641	87.3%
Pharmacy w/Drive Thru	\$937	\$493	90.1%
Fast Food w/Drive Thru	\$2,058	\$1,100	87.1%
RECREATIONAL:			
Gen Recreation /Acre	\$86	\$46	87.7%
Campground/RV Park Per Acre	\$11,702	\$6,251	87.2%
Marina /Berth	\$194	\$104	86.8%
Health/Fitness Club	\$997	\$533	87.0%
INSTITUTIONAL PER 1,000 FT²			
Elementary School	\$704	\$378	86.4%

High School	\$644	\$344	87.2%
College	\$641	\$343	86.8%
MEDICAL PER 1,000 FT²:			
Hospital	\$1,900	\$1,032	84.1%
Nursing Home	\$134	\$72	85.7%
Medical Office	\$1,603	\$856	87.2%

Table 14 shows comparative public building impact fees. It should be noted that what is a public building for purposes of a public building impact fee varies county to county. In St Johns all county law enforcement buildings are included in public buildings, as are public libraries. In many this is not the case. The result is that comparative public buildings impact fees will vary much more than other impact fees.

**Table 14
COMPARATIVE PUBLIC BUILDINGS FEES**

County	Public Bldg.
Palm Beach	\$184.00
Nassau	\$231.00
Charlotte	\$296.00
Sarasota	\$339.00
St Lucie	\$345.00
Indian River	\$370.00
St Johns	\$613.00
Martin	\$645.00
Collier	\$848.00
Mean	\$430.11
Median	\$345.00
St Johns Updated	\$838.00

SOURCE: Duncan Associates,
www.growthandinfrastructure.org

5. Law Enforcement Impact Fee

Due to the growth of St. Johns County the provision of police protection and law enforcement tends to lag behind need. One means of meeting the needs of new development for law enforcement is to raise general property taxes in anticipation of the needs of future development and before such new development either places the demands upon the system or begins to pay for services. Another option is impact fees.

The office of the St. Johns County Sheriff estimates that the 2016-17 cost to train and equip each deputy is \$114,535. The proposal is to recoup the costs of training and equipping additional deputies through impact fees.

Table 8 sets out the parameters utilized. Additionally, the costs shown in Table 15 utilize the time allocation discussed above. The formula for the Police Protection (or Law Enforcement) Impact Fee is:

$$\text{COST PER CAPITA} = [(\text{TOTAL CAPITAL COST PER NEW OFFICER} \times \text{NUMBER OF OFFICERS}) - \text{OUTSTANDING DEBT}] / \text{PEAK POPULATION}$$

$$\text{COST PER UNIT OF NEW DEVELOPMENT} = \text{POPULATION PER UNIT} \times \text{TIME ALLOCATION} \times \text{COST PER CAPITA}$$

Table 15 shows the 2016-17 cost of adding an additional sworn officer to the Sheriff's Office. For each additional functional person, which includes residents, employees, tourists, seasonal resident, and commuters into St Johns County, the County will have to expend \$164.88 equipping and training additional sworn law enforcement personnel.

**Table 15
LAW ENFORCEMENT PARAMETERS
ST JOHNS COUNTY**

POLICE STANDARDS:	
16-117 Sworn Personnel	270
Population Served	210,536
per 1,000 Population	1.28
CAPITAL COST PER NEW SWORN OFFICER:	
Training	\$63,200
Equipped Vehicle	\$41,204
Equipment	\$10,131
TOTAL	\$114,535
Level of Service - per 1,000	1.28
Apportioned Outstanding Debt	\$0
per Capita Net Cost	\$146.88

SOURCE: St. Johns County Sheriff's Office,
September 2016.

Table 16 shows the net costs for 2016 are contrasted with those of 2004 and 2010. Costs and level of service declined between 2004 and 2010, most likely due to the 2008-09 recession, and reversed between 2010 and 2016 as both capital costs and level of service rose.

**Table 16
CHANGE IN LAW ENFORCEMENT COSTS**

CAPITAL COST PER NEW SWORN OFFICER:			
	2004	2010	2016
Training	\$54,462	\$30,787	\$63,200
Equipment	\$31,738	\$46,702	\$51,335
TOTAL	\$86,200	\$77,489	\$114,535
Level of Service - per 1,000	na	1.20	1.28
Apportioned Outstanding Debt	\$0	\$0	\$0
per Capita Net Cost	\$164.44	\$92.74	\$146.88

Table 17
LAW ENFORCEMENT NEEDS AND COSTS BY LAND USE TYPE
ST JOHNS COUNTY

LAND USE TYPE (UNIT)	Persons per Unit	Time Adjustment	Cost per Unit
RESIDENTIAL PER UNIT:			
Under 800 FT ²	1.47	40.00%	\$86.60
801 - 1,250	1.75	40.00%	\$102.88
1,251 - 2,500	2.22	40.00%	\$130.43
2,501 - 3,750	2.62	40.00%	\$153.76
3,751 - 5,000	3.03	40.00%	\$178.14
5,001 FT ² and Over	3.20	40.00%	\$188.07
Hotel & Motel Room	1.75	40.00%	\$102.82
INDUSTRIAL PER 1,000 FT²:			
General Industrial	3.49	12.96%	\$66.34
Warehousing	1.78	17.61%	\$46.03
Mini-warehousing	1.25	3.63%	\$6.66
OFFICE PER 1,000 FT²:			
General Office < 100k FT ²	8.31	15.51%	\$189.33
General Office 100-200k FT ²	6.36	16.09%	\$150.18
General Office > 100k FT ²	5.61	14.12%	\$116.33
COMMERCIAL PER 1,000 FT²:			
Commercial < 100K FT ²	37.55	7.37%	\$406.76
Commercial 100-199K FT ²	29.46	8.45%	\$365.64
Commercial 200-299K FT ²	24.64	8.91%	\$322.29
Commercial 300-399K FT ²	21.90	8.57%	\$275.84
Commercial 400-499K FT ²	20.06	8.77%	\$258.41
Commercial > 500K FT ²	18.14	8.98%	\$239.10
Bank/Financial Institution	74.08	1.32%	\$143.88
Service Station - all types	81.39	1.56%	\$186.85
Pharmacy w/Drive Thru	48.46	2.05%	\$145.83
Fast Food w/Drive Thru	248.06	0.88%	\$320.27
RECREATIONAL:			
Gen Recreation /Acre	1.50	6.12%	\$13.43
Campground/RV Park Per Acre	37.19	33.33%	\$1,820.88
Marina /Berth	1.48	13.91%	\$30.23
Health/Fitness Club	16.47	6.41%	\$155.13
INSTITUTIONAL PER 1,000 FT²:			
Elementary School	7.30	10.22%	\$109.62
High School	6.45	10.59%	\$100.21
College	13.75	4.94%	\$99.72
MEDICAL PER 1,000 FT²:			
Hospital	6.61	30.45%	\$295.64
Nursing Home	3.80	3.73%	\$20.81
Medical Office	18.07	9.40%	\$249.39

**Table 18
CHANGE IN LAW ENFORCEMENT IMPACT FEES**

	Updated	Existing	% Change
RESIDENTIAL PER UNIT:			
Under 800 FT ²	\$87	\$73	18.6%
801 - 1,250	\$103	\$73	40.9%
1,251 - 2,500	\$130	\$73	78.7%
2,501 - 3,750	\$154	\$91	69.0%
3,751 - 5,000	\$178	\$91	95.8%
5,001 FT ² and Over	\$188	\$91	106.7%
Hotel & Motel Room	\$103	\$52	97.7%
INDUSTRIAL PER 1,000 FT²:			
General Industrial	\$66	\$33	101.0%
Warehousing	\$46	\$23	100.1%
Mini-warehousing	\$7	\$3	121.9%
OFFICE PER 1,000 FT²:			
General Office < 100k FT ²	\$189	\$97	95.2%
General Office 100-200k FT ²	\$150	\$76	97.6%
General Office > 100k FT ²	\$116	\$58	100.6%
COMMERCIAL PER 1,000 FT²:			
Commercial < 100K FT ²	\$407	\$207	96.5%
Commercial 100-199K FT ²	\$366	\$186	96.6%
Commercial 200-299K FT ²	\$322	\$164	96.5%
Commercial 300-399K FT ²	\$276	\$140	97.0%
Commercial 400-499K FT ²	\$258	\$132	95.8%
Commercial > 500K FT ²	\$239	\$122	96.0%
Bank/Financial Institution	\$144	\$73	97.1%
Service Station - all types	\$187	\$95	96.7%
Pharmacy w/Drive Thru	\$146	\$73	99.8%
Fast Food w/Drive Thru	\$320	\$163	96.5%
RECREATIONAL:			
Gen Recreation /Acre	\$13	\$6	123.9%
Campground/RV Park Per Acre	\$1,821	\$926	96.6%
Marina /Berth	\$30	\$16	89.0%
Health/Fitness Club	\$155	\$80	93.9%
INSTITUTIONAL PER 1,000 FT²			
Elementary School	\$110	\$56	95.7%
High School	\$100	\$51	96.5%
College	\$100	\$51	95.5%
MEDICAL PER 1,000 FT²:			
Hospital	\$296	\$154	92.0%
Nursing Home	\$21	\$10	108.1%
Medical Office	\$249	\$126	97.9%

The law enforcement impact fees for other Florida counties are shown in Table 19. The updated St Johns law enforcement net cost is below the Florida average and median for a single family home.

**Table 19
Other County Law Enforcement Fees**

County	Law Enforcement Fee
St Johns	\$91
Palm Beach	\$128
Nassau	\$150
Sarasota	\$195
St Lucie	\$232
Orange	\$271
Indian River	\$436
Collier	\$497
Miami/Dade	\$537
Manatee	\$572
Martin	\$760
Average	\$352
Median	\$271
St Johns Updated	\$130

SOURCE: Duncan Associates, www.growthandinfrastructure.org

6. Fire & Rescue Impact Fee

Table 20 sets out the fire and rescue parameters utilized. The total capital investment by St Johns County is fire and rescue amounts to \$78,566,862. The net cost is \$74,415,324, which reflects the grants received from the state and federal governments. Fire and rescue cost per capita amounts to \$299.67. The cost per call is \$2,745. Table 21 shows the costs for fire and rescue per unit of land use. These records are from the departments files. The formula for the Fire Protection Impact Fee is:

$$\text{COST PER CAPITA} = \frac{\text{TOTAL VALUE OF FIRE PROTECTION CAPITAL FACILITIES}}{\text{PEAK POPULATION}}$$

$$\text{COST PER UNIT} = \text{POPULATION PER UNIT} \times \text{TIME ALLOCATION} \times \text{COST PER CAPITA}$$

$$\text{NET COST} = \text{COST PER UNIT} - \text{AVAILABLE REVENUE.}$$

Residential fire & rescue impact fees are calculated by multiplying the cost per call times the number of calls per unit. Calls per unit (Table 21) are for general land uses. Fire/Rescue calls for individual types of land uses were estimated by apportioning the calls per unit for the general type of land use among individual uses based on the functional population of the individual land uses (Table 11).

**Table 20 FIRE/RESCUE CAPITAL COSTS
ST JOHNS COUNTY**

Capital Investments:	
Apparatus	\$24,640,000
Buildings & Stations	\$23,445,873
Equipment (Including communications)	\$24,085,374
Land	\$6,395,615
TOTAL	\$78,566,862
Less Grants	\$4,151,538
TOTAL COST	\$74,415,324
Calls for Service	27,111
Cost per Call	\$2,898
Outstanding Fire/Rescue Debt	0
Net Fire/Rescue Cost	\$74,415,324
Net Cost per Call	\$2,745
Population Served - Fire	240,614
Population Served - Rescue	256,027
Average	248,320
Net Cost per Capita	\$299.67

SOURCE: St. Johns County Fire Division, December 2016.

Calls for service to St Johns County Fire and Reserve were examined and assigned to the land uses when a site could be identified. For residential land uses, the call data were for type of residence and not size. Therefore it is necessary to convert call data into residential size groupings. This allocation is shown in the following table.

Allocation to Calls for Service into Size Groupings

	% Multifamily	% Single Family	Calls per Unit
Under 800 FT ²	100%	0%	0.0484
801 - 1,250	80%	20%	0.1302
1,251 - 2,500	60%	40%	0.2121
2,501 - 3,750	40%	60%	0.2939
3,751 - 5,000	20%	80%	0.3758
5,001 FT ² and Over	0%	100%	0.4576

**Table 21
FIRE/RESCUE CALLS PER UNIT**

LAND USE	Calls per UNIT
All Residential Dwellings by Size:	
Under 800 FT ²	0.0484
801 - 1,250	0.1302
1,251 - 2,500	0.2121
2,501 - 3,750	0.2939
3,751 - 5,000	0.3758
5,001 FT ² and Over	0.4576
Hotel/Motel (Lodging)	0.0231
Retail	0.0433
Office/Healthcare	0.0833
Storage	0.0128
Industrial	0.0049
Educational	0.0179
Outside	0.2324
unknown & No Property Use Reported	0.0387

SOURCE: St Johns County Fire/Rescue, March 2010.

The \$2,745 capital cost per call is assigned to each unit of development based on the calls for service from that type of development in Table 22.

**Table 22
FIRE/RESCUE NEEDS AND COSTS BY LAND USE TYPE
ST JOHNS COUNTY**

LAND USE TYPE (UNIT)	Unit	Functional Occupancy	Calls per Unit	Cost per Unit
RESIDENTIAL PER UNIT:				
Under 800 FT ²	Sq Ft	0.590	0.0484	\$132.85
801 - 1,250	Sq Ft	0.700	0.1302	\$357.49
1,251 - 2,500	Sq Ft	0.888	0.2121	\$582.13
2,501 - 3,750	Sq Ft	1.047	0.2939	\$806.76
3,751 - 5,000	Sq Ft	1.213	0.3758	\$1,031.40
5,001 FT ² and Over	Sq Ft	1.280	0.4576	\$1,256.04
Hotel & Motel Room	Room	0.700	0.0231	\$63.41
INDUSTRIAL PER 1,000 FT²:		0.270	0.0049	
General Industrial	1,000 FT ²	0.452	0.0082	\$22.49
Warehousing	1,000 FT ²	0.313	0.0057	\$15.60
Mini-warehousing	1,000 FT ²	0.045	0.0008	\$2.26
OFFICE PER 1,000 FT²:		1.034	0.0833	
General Office < 100k FT ²	1,000 FT ²	1.289	0.1038	\$284.90
General Office 100-200k FT ²	1,000 FT ²	1.022	0.0823	\$225.99

LAND USE TYPE (UNIT)	Unit	Functional Occupancy	Calls per Unit	Cost per Unit
General Office > 100k FT ²	1,000 FT ²	0.792	0.0638	\$175.04
COMMERCIAL PER 1,000 FT²:		1.814	0.0433	
Commercial < 100K FT ²	1,000 FT ²	2.769	0.0661	\$181.41
Commercial 100-199K FT ²	1,000 FT ²	2.489	0.0594	\$163.07
Commercial 200-299K FT ²	1,000 FT ²	2.194	0.0524	\$143.74
Commercial 300-399K FT ²	1,000 FT ²	1.878	0.0448	\$123.02
Commercial 400-499K FT ²	1,000 FT ²	1.759	0.0420	\$115.25
Commercial > 500K FT ²	1,000 FT ²	1.628	0.0389	\$106.64
Bank/Financial Institution	1,000 FT ²	0.980	0.0234	\$64.17
Service Station - all types	Fueling Stn	1.272	0.0304	\$83.33
Pharmacy w/Drive Thru	1,000 FT ²	0.993	0.0237	\$65.04
Fast Food w/Drive Thru	1,000 FT ²	2.180	0.0520	\$142.84
RECREATIONAL:		3.438		
Gen Recreation /Acre	Acre	0.091	0.0022	\$5.99
Campground/RV Park Per Acre	Acre	12.397	0.2959	\$812.10
Marina /Berth	Berth	0.206	0.0049	\$13.48
Health/Fitness Club	1,000 FT ²	1.056	0.0252	\$69.19
INSTITUTIONAL PER 1,000 FT²		0.702		
Elementary School	1,000 FT ²	0.746	0.0178	\$48.89
High School	1,000 FT ²	0.682	0.0163	\$44.69
College	1,000 FT ²	0.679	0.0162	\$44.47
MEDICAL PER 1,000 FT²:		1.284		
Hospital	1,000 FT ²	2.013	0.0480	\$131.85
Nursing Home	1,000 FT ²	0.142	0.0034	\$9.28
Medical Office	1,000 FT ²	1.698	0.0406	\$111.23

Table 23 shows the updated Fire and Rescue impact fee as contrasted with the existing impact fee. The existing residential fees is divided into two groups; units under 1,800 FT² and those over 1,800 FT². Smaller homes tend to have fewer occupants and fewer calls for fire and rescue calls for service. Smaller units also tend to the multifamily, but not exclusively so. The result is that smaller residential units have a reduction in the fire and rescue fee, while larger units have an increase.

**Table 23
EXISTING AND UPDATED FIRE & RESCUE IMPACT FEES**

LAND USE TYPE (UNIT)	Unit	Cost per Unit	Existing Fee	% Change
RESIDENTIAL PER UNIT:				
Under 800 FT ²	Sq Ft	\$132.85	\$605.00	-78.0%
801 - 1,250	Sq Ft	\$357.49	\$605.00	-40.9%
1,251 - 2,500	Sq Ft	\$582.13	\$748.00	-22.2%
2,501 - 3,750	Sq Ft	\$806.76	\$748.00	7.9%
3,751 - 5,000	Sq Ft	\$1,031.40	\$748.00	37.9%

**Table 23
EXISTING AND UPDATED FIRE & RESCUE IMPACT FEES**

LAND USE TYPE (UNIT)	Unit	Cost per Unit	Existing Fee	% Change
5,001 FT ² and Over	Sq Ft	\$1,256.04	\$748.00	67.9%
Hotel/Motel Room	Room	\$63.41	\$52.00	21.9%
INDUSTRIAL PER 1,000 FT²:				
General Industrial	1,000 FT ²	\$22.49	\$19	18.4%
Warehousing	1,000 FT ²	\$15.60	\$13	20.0%
Mini-warehousing	1,000 FT ²	\$2.26	\$2	12.8%
OFFICE PER 1,000 FT²:				
General Office < 100k FT ²	1,000 FT ²	\$284.90	\$235	21.2%
General Office 100-200k FT ²	1,000 FT ²	\$225.99	\$187	20.9%
General Office > 100k FT ²	1,000 FT ²	\$175.04	\$145	20.7%
COMMERCIAL PER 1,000 FT²:				
Commercial < 100K FT ²	1,000 FT ²	\$181.41	\$150	20.9%
Commercial 100-199K FT ²	1,000 FT ²	\$163.07	\$136	19.9%
Commercial 200-299K FT ²	1,000 FT ²	\$143.74	\$118	21.8%
Commercial 300-399K FT ²	1,000 FT ²	\$123.02	\$101	21.8%
Commercial 400-499K FT ²	1,000 FT ²	\$115.25	\$96	20.1%
Commercial > 500K FT ²	1,000 FT ²	\$106.64	\$88	21.2%
Bank/Financial Institution	1,000 FT ²	\$64.17	\$54	18.8%
Service Station - all types	Fueling Stn	\$83.33	\$68	22.5%
Pharmacy w/Drive Thru	1,000 FT ²	\$65.04	\$54	20.4%
Fast Food w/Drive Thru	1,000 FT ²	\$142.84	\$118	21.0%
RECREATIONAL:				
Gen Recreation /Acre	Acre	\$5.99	\$6	-0.1%
Campground/RV Park Per Acre	Acre	\$812.10	\$672	20.8%
Marina /Berth	Berth	\$13.48	\$11	22.6%
Health/Fitness Club	1,000 FT ²	\$69.19	\$57	21.4%
INSTITUTIONAL PER 1,000 FT²				
Elementary School	1,000 FT ²	\$48.89	\$41	19.2%
High School	1,000 FT ²	\$44.69	\$38	17.6%
College	1,000 FT ²	\$44.47	\$38	17.0%
MEDICAL PER 1,000 FT²:				
Hospital	1,000 FT ²	\$131.85	\$112	17.7%
Nursing Home	1,000 FT ²	\$9.28	\$8	16.0%
Medical Office	1,000 FT ²	\$111.23	\$92	20.9%

Fire and Rescue impact fees for other Florida counties are shown in Table 24.

**Table 24
COMPARATIVE IMPACT FEES**

County	Fire/EMS Fee
Hillsborough	\$49
Brevard	\$93
Volusia	\$100
Nassau	\$121
Alachua	\$152
Osceola	\$165
Seminole	\$172
Charlotte	\$226
Lee	\$252
Orange	\$270
Manatee	\$304
Indian River	\$314
Sarasota	\$339
Miami/Dade	\$413
Martin	\$599
St Lucie	\$617
St Johns	\$748
Collier	\$1,076
Average	\$334
Median	\$261
St Johns - Updated	\$582

SOURCE: Duncan Associates, www.growthandinfrastructure.org

NOTE: Where fee is assessed by size, the fee included is for a 2,000 FT² unit.

7. Parks & Recreation Impact Fee

The final impact fee funded service is parks and recreation. The growth of the population requires additional park and recreation areas. As with so many capital costs, St. Johns County does not have a regular funding source for parks. Occasionally grants are available, general funds are utilized, and proceeds from debt have been used to provide park and recreation areas. The county also has requested developers to make donations for park and recreation purposes. These approaches continue to be utilized except that now these approaches have been augmented with impact fees.

Table 25 sets out the inventory of park land and its value. The County provides 3,257.08 acres of park land. Excluding passive recreation areas, the active recreation areas are 1,627.08 acres. Table 26 shows the facilities within those parks and their costs. The County has \$91 million in park and recreation land. Outstanding debt is subtracted out to get citizens' equity, in total and per capita. Additionally, in recognition of the fact that St. Johns County is appropriating funds from the Tourist Tax to parks, the fee assessed against hotels and motels is reduced by 50%. The formula for the Parks and Recreational Impact Fee is:

NET COST OF PARKS = REPLACEMENT VALUE OF EXISTING PARK LAND –
OUTSTANDING PARK DEBT

COST PER CAPITA = NET COST OF PARKS / PEAK POPULATION

NET COST PER UNIT = POPULATION PER UNIT x COST PER CAPITA

**Table 25
INVENTORY OF PARK ACREAGE
ST JOHNS COUNTY**

PARK	Buildings:		Land:		Recreational:	
	Sq. Ft.	Value	Acres	Value	Facilities	Features
Aberdeen Park	5,560	\$1,112,000	20.00	\$596,560	\$2,000,000	\$120,000
Al Wilkie Park & Hastings Center	802	\$160,400	8.06	\$159,255	\$806,000	\$355,000
Alpine Groves Park	8,565	\$1,713,000	47.22	\$3,133,000		\$100,000
Armstrong Park	1,041	\$208,200	0.91	\$9,360		\$185,000
Barnes Family Park			14.46	\$97,950		\$0
Beluthahatchee Park	1,000	\$20,000	1.39	\$73,800		\$0
Bird Island Park			12.00	\$3,328,980		\$100,000
BMX Track			49.90	\$272,828		\$0
Boating Club Road Boat Ramp			0.47	\$512,000		\$0
Canopy Shores Park	816	\$1,632	12.49	\$505,845		\$0
Collier-Blocker-Puryear Park	5,930	\$1,186,000	5.84	\$141,242	\$584,000	\$355,000
Cornerstone Park			19.50	\$2,548,260	\$1,950,000	\$255,000
Crescent Beach Park			2.17	\$1,890,500		\$0
Davis Park	16,710	\$16,910	138.19	\$2,635,540	\$13,819,000	\$100,000
Deep Creek Boat Landing			1.55	\$9,600		\$0
DeLeon Shores Park	708	\$141,600	4.87	\$50,000	\$487,000	\$390,000
Doug Crane Boat Ramp			3.54	\$26,550		\$0
Durbin Creek School Fields			3.63	\$110,269		\$0
Durbin Crossing Park	3,898	\$779,600	26.70	\$867,750		\$0
Eddie Vickers Park	3,060	\$612,000	12.29	\$921,750	\$1,229,000	\$185,000
Equestrian Center	7,000	\$1,400,000	20.15	\$200,000		\$100,000
First Tee	1,900	\$380,000	4.54	\$376,000		\$0
Flagler Estates Park			2.27	\$6,600		\$185,000
Frank Butler Park East	1,612	\$322,400	3.86	\$3,101,250		\$0
Frank Butler Park West	1,660	\$332,000	38.17	\$3,279,250		\$0
Fruit Cove School Fields			6.06	\$149,197	\$606,000	\$0
Gamble Rogers School Fields	2,949	\$589,800	17.02	\$153,180	\$1,702,000	\$0
Green Road Boat Ramp			0.22	\$88,000		\$0

**Table 25
INVENTORY OF PARK ACREAGE
ST JOHNS COUNTY**

PARK	Buildings:		Land:		Recreational:	
	Sq. Ft.	Value	Acres	Value	Facilities	Features
Hasting Rec Office	3,041	\$608,200		\$601,118		\$0
Hastings Park				\$0		\$0
Helen Mellon Schmidt Park			21.24	\$271,829		\$0
Joe Pomar Jr Park	4,338	\$867,600	51.09	\$2,892,920	\$5,109,000	\$0
"Bubba" Williams Windswept Acres Park	1,676	\$335,200	2.35	\$419,430		\$100,000
Ketterlinus Gym	16,776	\$3,355,200	0.63	\$532,286		\$355,000
Landrum School Fields	938	\$187,600	27.37	\$1,622,000	\$2,737,000	\$0
Lighthouse Park	216	\$43,200	0.42	\$188,000		\$170,000
Matanzas Inlet Fishing Park			1.17	\$690,500		\$0
Mickler Beachfront Park	300	\$60,000	2.00	\$200,000		\$0
Mill Creek School Fields			7.19	\$115,040	\$719,000	\$0
Mills Field	12,934	\$2,586,800	11.74	\$237,735	\$1,174,000	\$440,000
Mussallem Beachfront Park			4.59	\$1,328,102		\$0
Mussallem Trailhead			24.00	\$200,950		\$0
Nease Beachfront Park	3,368	\$673,600	3.21	\$629,840		\$0
Nocatee Community Park	3,068	\$613,600	32.27	\$414,460	\$3,227,000	\$270,000
Nocatee Preserve			1,630.00	\$1,016,067		\$0
North Beach Park	756	\$151,200	1.95	\$675,000		\$100,000
North Shores Park			2.19	\$546,750		\$355,000
Northwest (Helow) Park			63.46	\$591,755		\$0
Old Shands Bridge Pier	5,000	\$1,000,000	1.63	\$15,000		\$0
Osceola School Fields	128	\$25,600	23.98	\$242,798		\$0
Pacetti Bay School Fields			23.26	\$894,928	\$2,326,000	\$0
Palencia Park	5,557	\$1,111,400	12.93	\$225,240	\$1,293,000	\$185,000
Palm Valley Boat Ramp Park			0.78	\$339,800		\$0
Palmetto Road Boat Ramp			1.13	\$358,500		\$0
Palmo Community Park			21.46	\$1,366,047		\$0
Palmo Road Boat Ramp			0.38	\$90,396		\$0

**Table 25
INVENTORY OF PARK ACREAGE
ST JOHNS COUNTY**

PARK	Buildings:		Land:		Recreational:	
	Sq. Ft.	Value	Acres	Value	Facilities	Features
Parks & Recreation Admin Office	11,143	\$2,228,600	9.69	\$824,483		\$0
Plantation Park	4,840	\$968,000	26.20	\$1,395,045	\$2,620,000	\$100,000
Pope Road Park			0.97	\$716,100		\$0
Ravenswood Park			20.00	\$82,250		\$0
RB Hunt School Fields	184	\$36,800	5.68	\$127,800	\$568,000	\$0
Riverdale Park & Boat Ramp	1,200	\$240,000	8.48	\$1,033,155		\$0
Rivertown Park	5,108	\$1,021,600	31.87	\$474,664	\$3,187,000	\$0
Ron Parker Park	417	\$83,400	4.92	\$856,460	\$492,000	\$566,668
Royal Road	644	\$128,800	1.36	\$30,600		\$0
Shore Drive Boat Ramp			0.68	\$123,300		\$0
Shore Drive Moultrie Bluffs Park			3.18	\$991,700		\$0
Shore Drive Waterfront Park			5.14	\$51,400		\$0
SJC Fairgrounds *						
SJC Ocean Pier & Courts Park			6.29	\$8,217,000		\$0
Solomon Calhoun Comm. Ctr W Aug Park	25,000	\$5,000,000	10.11	\$147,508	\$1,011,000	\$3,335,492
South Ponte Vedra Park	2,070	\$414,000	1.44	\$588,600		\$0
Southeast Intracoastal Waterway Park	256	\$51,200	101.47	\$910,075		\$0
Spyglass Walkover & Parking Lot			1.25	\$682,500		\$0
St. Augustine Little League Park	12,139	\$2,427,800	10.11	\$109,483	\$1,011,000	\$0
St. Augustine South Tot Lot	644	\$128,800	1.36	\$30,600		\$185,000
St. Johns Golf Club	4,500	\$90,000	343.01	\$2,763,737		\$0
Sunset Park			0.11	\$1,100		\$0
Surfside Park	945	\$189,000	0.62	\$625,000		\$0
Switzerland Community Crt	2,836	\$567,200	0.63	\$28,980		\$0
Switzerland Point School Fields			6.47	\$144,119	\$647,000	\$0
Players Senior Community Center	10,600	\$2,120,000	2.08	\$268,107		\$0
Treaty Park	16,963	\$3,392,600	47.80	\$1,075,500	\$4,780,000	\$856,668

**Table 25
INVENTORY OF PARK ACREAGE
ST JOHNS COUNTY**

PARK	Buildings:		Land:		Recreational:	
	Sq. Ft.	Value	Acres	Value	Facilities	Features
Trout Creek Park	11,875	\$2,375,000	16.50	\$408,375		\$100,000
Usina Boat Ramp Park			1.67	\$1,321,600		\$0
Vaill Point Park	3,537	\$707,400	22.96	\$2,855,971		\$100,000
Vermont Heights Park	500	\$100,000	3.75	\$34,300		\$185,000
Veterans Park	12,386	\$2,477,200	53.38	\$1,200,574	\$5,338,000	\$560,000
Vilano Beach Fishing Pier & Pavilion	2,710	\$542,000	0.85	\$669,100		\$0
Vilano Beach Fountain & Pavilion	2,105	\$421,000	0.71	\$0		\$0
Vilano Oceanfront Park			1.70	\$1,522,260		\$0
Vilano Boat Ramp Park			10.00	\$100,000		\$0
Vilano Nature Greenway			34.98	\$349,800		\$0
Walter E. Harris Community Center	54,213	\$10,842,600	5.27	\$48,503	\$527,000	\$185,000
World Commerce Ctr WGV			4.50	\$45,000		\$0
TOTALS	308,122	\$57,147,742	3,257.08	\$72,805,756	\$59,949,000	\$10,578,828

SOURCE: St Johns County, Parks & Recreation, July 13, 2017.

* Not charged since rents are charged.

NOTE: The facilities on school properties listed are provided and maintained by the County.

**Table 26
PARKS & RECREATION SUMMARY
ST JOHNS COUNTY**

Buildings	
Square Feet	308,122
Replacement Value	\$57,147,742
Value per Sq. Ft.	\$185.47
Land	
Acres	3,257
Value	\$72,805,756
Value per Acre	\$22,353
Recreational Facilities	\$59,949,000
Equipment/Features	
Playgrounds	\$2,700,000
Tennis	\$2,465,000
Skateparks	\$480,000
Basketball	\$1,700,000
Pools	\$3,150,492
Pickleball	\$83,336
TOTAL VALUE OF PARKS	\$200,481,326
Outstanding Park Debt	\$47,251,702
Total	\$153,229,625
Population Served	256,027
Facility Cost per Capita	\$598.49

SOURCE: St Johns County, Parks & Recreation, July 13, 2017.

**Table 27
PARK & RECREATION NEEDS AND COSTS BY LAND USE TYPE
ST JOHNS COUNTY**

LAND USE TYPE	Persons per Unit	Cost per Unit	Existing Fee	% Change
Residential:				
Under 800 FT ²	1.47	\$882.17	\$413	113.6%
801 - 1,250	1.75	\$1,047.96	\$413	153.7%
1,251 - 2,500	2.22	\$1,328.65	\$511	160.0%
2,501 - 3,750	2.62	\$1,566.25	\$511	206.5%
3,751 - 5,000	3.03	\$1,814.62	\$511	255.1%
5,001 FT ² and Over	3.20	\$1,915.77	\$511	274.9%
Hotel & Motel Room	0.875	\$261.84	\$73	258.7%

NOTE: Hotel/Motel occupancy reduced to 50% for purposes of park impact calculation in recognition of many rooms being occupied by business travelers.

**Table 28
COMPARATIVE PARKS IMPACT FEES**

County	Parks
Pasco	\$179
Volusia	\$203
Lake	\$222
Alachua	\$252
Charlotte	\$310
Hillsborough	\$354
St Johns	\$511
Nassau	\$520
Lee	\$678
Palm Beach	\$860
Broward	\$878
Osceola	\$924
Orange	\$972
Indian River	\$1,343
Manatee	\$1,427
St Lucie	\$1,525
Martin	\$1,972
Sarasota	\$2,348
Miami/Dade	\$2,978
Collier	\$3,448
Average	\$1,095
Median	\$869
St Johns Updated (2,000 FT ²)	\$1,329

SOURCE: Duncan Associates,
www.growthandinfrastructure.org

8. Summary and Proportionate Share

Table 29 contains the proportionate share of net facility costs. These calculations seek to equitably distribute net infrastructure costs among new developments in St Johns County.

It is recommended that updated impact fees not exceed the amounts shown in Table 29. The Board of County Commissioners is free to adopt impact fees lower than those shown in Table 29, subject to treating all similarly situated properties in a like manner.

**Table 29
NET COSTS BY LAND USE TYPE
ST JOHNS COUNTY**

LAND USE TYPE (UNIT)	Roads	Public Buildings	Law Enforcement	Fire/Rescue	Parks	TOTAL
RESIDENTIAL PER UNIT:						
Under 800 FT ²	\$5,510	\$557	\$87	\$133	\$882	\$7,169
801 - 1,250	\$6,545	\$661	\$103	\$357	\$1,048	\$8,714
1,251 - 2,500	\$8,298	\$838	\$130	\$582	\$1,329	\$11,177
2,501 - 3,750	\$9,782	\$988	\$154	\$807	\$1,566	\$13,297
3,751 - 5,000	\$11,333	\$1,145	\$178	\$1,031	\$1,815	\$15,502
5,001 FT ² and Over	\$11,965	\$1,209	\$188	\$1,256	\$1,916	\$16,534
Hotel & Motel Room	\$5,570	\$661	\$103	\$63	\$262	\$6,659
INDUSTRIAL PER 1,000 FT²:						
General Industrial	\$3,226	\$426	\$66	\$22	\$0	\$3,740
Warehousing	\$1,648	\$296	\$46	\$16	\$0	\$2,006
Mini-warehousing	\$1,157	\$43	\$7	\$2	\$0	\$1,209
OFFICE PER 1,000 FT²:						
General Office < 100k FT ²	\$4,448	\$1,217	\$189	\$285	\$0	\$6,139
General Office 100-200k FT ²	\$4,100	\$965	\$150	\$226	\$0	\$5,441
General Office > 100k FT ²	\$4,289	\$748	\$116	\$175	\$0	\$5,328
COMMERCIAL PER 1,000 FT²:						
Commercial < 100K FT ²	\$5,773	\$2,614	\$407	\$181	\$203	\$9,178
Commercial 100-199K FT ²	\$7,927	\$2,350	\$366	\$163	\$222	\$11,028
Commercial 200-299K FT ²	\$9,091	\$2,071	\$322	\$144	\$252	\$11,880
Commercial 300-399K FT ²	\$10,606	\$1,773	\$276	\$123	\$310	\$13,088
Commercial 400-499K FT ²	\$12,334	\$1,661	\$258	\$115	\$354	\$14,722
Commercial > 500K FT ²	\$13,383	\$1,537	\$239	\$107	\$511	\$15,777
Bank/Financial Institution	\$19,823	\$925	\$144	\$64	\$520	\$21,476
Service Station - all types	\$5,005	\$1,201	\$187	\$83	\$678	\$7,154
Pharmacy w/Drive Thru	\$5,959	\$937	\$146	\$65	\$860	\$7,967
Fast Food w/Drive Thru	\$19,068	\$2,058	\$320	\$143	\$878	\$22,467
RECREATIONAL:						
Gen Recreation /Acre	\$1,139	\$86	\$13	\$6	\$924	\$2,168
Campground/RV Park Per Acre	\$28,322	\$11,702	\$1,821	\$812	\$0	\$42,657
Marina /Berth	\$902	\$194	\$30	\$13	\$1,343	\$2,482
Health/Fitness Club	\$8,956	\$997	\$155	\$69	\$1,427	\$11,604
INSTITUTIONAL PER 1,000 FT²:						
Elementary School	\$2,338	\$704	\$110	\$49	\$1,972	\$5,173
High School	\$2,064	\$644	\$100	\$45	\$2,348	\$5,201
College	\$4,402	\$641	\$100	\$44	\$2,978	\$8,165
MEDICAL PER 1,000 FT²:						
Hospital	\$3,058	\$1,900	\$296	\$132	\$0	\$5,386
Nursing Home	\$1,785	\$134	\$21	\$9	\$0	\$1,949
Medical Office	\$11,223	\$1,603	\$249	\$111	\$0	\$13,186

**Table 30
CHANGES FROM EXISTING IMPACT FEES
(Excluding School Fee)**

	Updated Fee	Existing Fee	% Change
RESIDENTIAL			
Under 800 FT ²	\$7,169	\$5,537	29.5%
801 - 1,250	\$8,714	\$5,537	57.4%
1,251 - 2,500	\$11,177	\$6,850	63.2%
2,501 - 3,750	\$13,297	\$6,850	94.1%
3,751 - 5,000	\$15,502	\$6,850	126.3%
5,001 FT ² and Over	\$16,534	\$6,850	141.4%
Hotel & Motel Room	\$6,659	\$3,567	86.7%
INDUSTRIAL PER 1,000 FT²:			
General Industrial	\$3,740	\$1,968	90.0%
Warehousing	\$2,006	\$1,055	90.1%
Mini-warehousing	\$1,209	\$633	91.0%
OFFICE PER 1,000 FT²:			
General Office < 100k FT ²	\$6,139	\$3,346	83.5%
General Office 100-200k FT ²	\$5,441	\$2,957	84.0%
General Office > 100k FT ²	\$5,328	\$2,883	84.8%
COMMERCIAL PER 1,000 FT²:			
Commercial < 100K FT ²	\$9,178	\$4,804	91.0%
Commercial 100-199K FT ²	\$11,028	\$5,765	91.3%
Commercial 200-299K FT ²	\$11,880	\$6,191	91.9%
Commercial 300-399K FT ²	\$13,088	\$6,791	92.7%
Commercial 400-499K FT ²	\$14,722	\$7,631	92.9%
Commercial > 500K FT ²	\$15,777	\$8,101	94.8%
Bank/Financial Institution	\$21,476	\$11,155	92.5%
Service Station - all types	\$7,154	\$3,448	107.5%
Pharmacy w/Drive Thru	\$7,967	\$3,484	128.7%
Fast Food w/Drive Thru	\$22,467	\$11,455	96.1%
RECREATIONAL:			
Gen Recreation /Acre	\$2,168	\$669	224.1%
Campground/RV Park Per Acre	\$42,657	\$23,068	84.9%
Marina /Berth	\$2,482	\$616	302.9%
Health/Fitness Club	\$11,604	\$5,483	111.6%
INSTITUTIONAL PER 1,000 FT²			
Elementary School	\$5,173	\$1,619	219.5%
High School	\$5,201	\$1,388	274.7%
College	\$8,165	\$2,470	230.6%
MEDICAL PER 1,000 FT²:			
Hospital	\$5,386	\$3,376	59.5%
Nursing Home	\$1,949	\$1,059	84.0%
Medical Office	\$13,186	\$7,037	87.4%

There is an existing and proposed School Impact Fee that would be charged in addition to the county's fees. Table 31 shows the existing and proposed residential impact fees, including the school fee.

**Table 31
CHANGES IN RESIDENTIAL IMPACT FEES**

	Existing			Updated			% Change
	County	School	Total	County	School	Total	
Under 800 FT ²	\$5,537	\$3,867	\$9,404	\$7,169	\$1,388	\$8,557	-9.0%
801 - 1,250	\$5,537	\$3,867	\$9,404	\$8,714	\$2,539	\$11,253	19.7%
1,251 - 2,500	\$6,850	\$5,224	\$12,074	\$11,177	\$4,510	\$15,687	29.9%
2,501 - 3,750	\$6,850	\$6,581	\$13,431	\$13,297	\$6,411	\$19,708	46.7%
3,751 - 5,000	\$6,850	\$6,581	\$13,431	\$15,502	\$6,688	\$22,190	65.2%
5,001 FT ² and Over	\$6,850	\$6,581	\$13,431	\$16,534	\$6,799	\$23,333	73.7%

Only residential fees are shown here because the school fee is not applied to non-residential developments.

Table 32 shows existing impact fees charged in other counties around the state. Like St Johns County, many of these other fees are in the process of being updated and subject to change. However, this is the best available data on existing fees.

**Table 32
COMPARATIVE IMPACT FEES**

County	Roads	Parks	Library	Fire/EMS	Police	Public	Schools	Total
Pinellas	2,066							2,066
Charlotte	2,389	310	64	226	197	296		3,482
Polk							4,160	4,160
Brevard			64	93			4,445	4,602
Nassau	1,137	520		121	150	231	3,268	5,427
Alachua	5,372	252		152				5,776
Hillsborough	1,475	354		49			4,000	5,878
Lee	2,906	678		252			2,043	5,879
Manatee	3,946	1,427		304	572			6,249
Seminole	1,025		54	172			5,000	6,251
Sarasota	2,720	2,348	380	339	195	339		6,321
Volusia	725	203		100			6,065	7,093
Indian River	4,288	1,343		314	436	370	1,702	8,453
Lake		222	191	390			7,719	8,522
Palm Beach	6,027	860	201		128	184	1,866	9,266
Broward	3,556	878					5,966	10,400
Orange	2,924	972		270	271		6,525	10,962
Clay - D1	4,341						7,034	11,375
Clay - D2	5,841						7,034	12,875

**Table 32
COMPARATIVE IMPACT FEES**

County	Roads	Parks	Library	Fire/EMS	Police	Public	Schools	Total
Martin	2,815	1,972	527	599	760	645	5,567	12,885
St Johns	4,887	511		748	91	613	6,581	13,431
Pasco	8,570	179	15	47			4,828	13,639
Miami/Dade	7,513	2,978		413	537		2,448	13,889
St Lucie	4,866	1,525	262	617	232	345	6,269	14,116
Osceola	4,585	924		165			10,187	15,861
Collier	7,017	3,448	349	1,076	497	848	5,851	19,086
Average	3,956	1,095	211	322	339	430	5,169	11,523
Median	3,946	869	196	261	252	345	5,567	11,436
St Johns Updated	\$8,298	\$1,329		\$582	\$130	\$838	\$4,510	\$15,687

SOURCE: Duncan Associates, www.growthandinfrastructure.org

Appendix: Residential Occupancies

The 2017 impact fee updates propose assessing residential impact fees on the basis of six size groupings, with size being square footage of heated or air conditional floor area. The unit sizes and occupancies are:

Size (FT²)	Total Occupants	Public School Occupants
Under 800 FT ²	1.474	0.100
801 - 1,250	1.751	0.183
1,251 - 2,500	2.220	0.325
2,501 - 3,750	2.617	0.462
3,751 - 5,000	3.032	0.482
5,001 FT ² and Over	3.205	0.490

Note may be taken of the fact that there is no differentiation among the types of dwelling units. It is people that create impact and demand for facilities and services. The more people the greater the demand for facilities and services and thus the greater the cost of providing those facilities and services. It makes no difference if these people are residents, tourists, shoppers, or employees. Sometimes the relevant population is the resident population, as in the case of schools. In other cases, such as roads, it makes no difference who is driving the vehicle. So different populations or measures of population are used.

The residential population is the people that reside in St Johns County. The number of residents are derived from various censuses, the most recent of which is the 2015 American Community Survey, conducted by the Bureau of the Census. Summaries of these data are available at [www.http://factfinder/census.gov/servlet/DDTable?_bm](http://factfinder/census.gov/servlet/DDTable?_bm). Detailed census data are available from the Bureau as the Public Use Micro Sample (PUMS). These data provide the detail that can be used to calculate demographic data for particular areas, such as St Johns County. The PUMS data for St Johns County are show below. These data are for residential units by type of residence and number of bed rooms. The results are the number of permanent residents and public school pupils by type and size of unit. It is then necessary to calculate the floor area of residential by type and size of residence.

**Total and Public School Occupancies by Type of Dwelling
and Number of Bedrooms
St Johns County 2015**

Type	No. Bedrooms	Units	Occupants	In Public School	Occupants per Unit	School Pupils per Unit
SF Detached	2 or less BRs	6,376	9,726	531	1.525	0.083
SF Detached	3 BRs	24,328	55,386	5,733	2.277	0.236
SF Detached	4 BRs	22,573	62,257	10,458	2.758	0.463
SF Detached	5 or More BRs	6,757	27,333	7,139	4.045	1.057
SF Attached	2 or less BRs	1,825	2,048	0	1.122	0.000
SF Attached	3 BRs	1,926	3,499	535	1.817	0.278
SF Attached	4 or More BRs	317	1,289	238	4.066	0.751
MF	2 BRs or less	11,316	12,858	109	1.136	0.010
MF	3 BRs	3,676	7,661	2,553	2.084	0.695
MF	4 or More BRs	742	4,109	2,669	5.538	3.597
MH	2 BRs or less	1,781	2,788	0	1.565	0.000
MH	3 BRs	1,739	3,794	442	2.182	0.254
MH	4 or More BRs	376	1,403	90	3.731	0.239
TOTALS		83,732	194,151	30,497	2.319	0.364

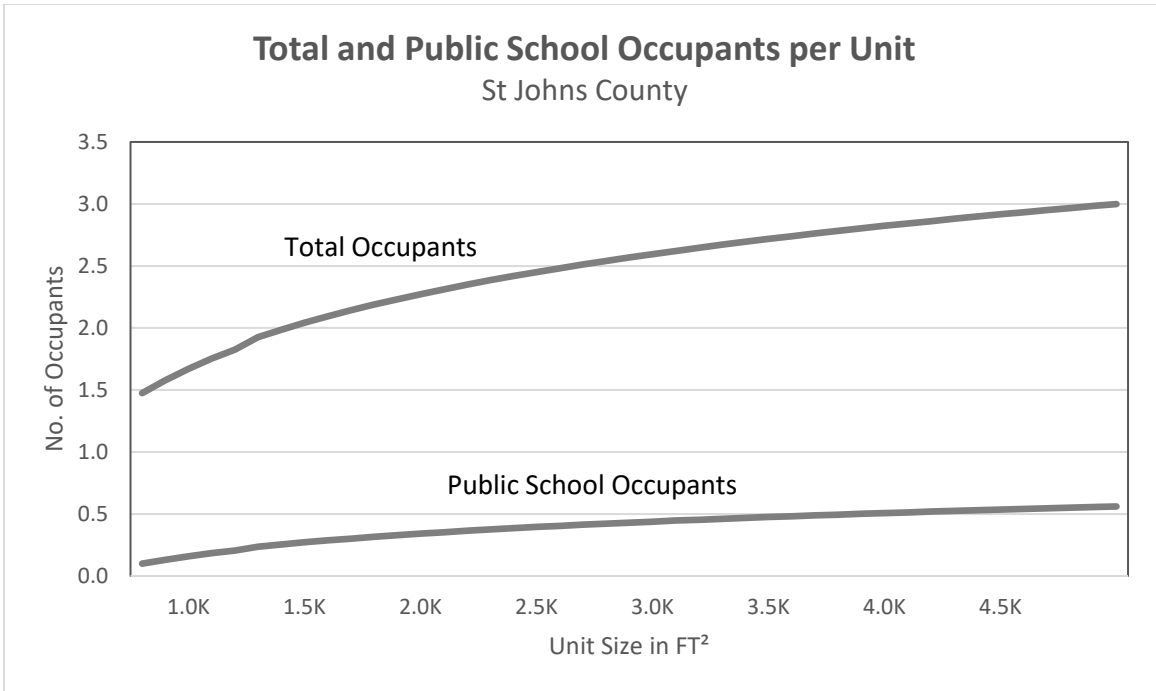
SOURCE: Bureau of the Census, Public Use Micro Sample, 2014-14, as compiled by University of Florida, GeoPlan Center, December 2016.

The floor areas by type and size of residents are shown below. These are calculated from the data in the St Johns County tax rolls for the residential buildings constructed during 2015.

**Number and Size of Dwellings Built
St Johns County 2015**

Unit Type	Number Built	Average FT ²	Median FT ²
Single Family Detached	4,871	3,622	3,447
Single Family Attached	302	2,276	2,124
Multifamily/Condo	160	1,520	1,327
Mobile Home	36	1,709	1,677
All Units	5,369	3,470	3,322

SOURCE: St Johns County, Property Appraiser, as compiled by University of Florida, Geoplan Center, December 2016.



The PUMS occupancies are used in conjunction with the characteristics of units built in 2015 to estimate total and public school occupancies by size of dwelling. The units built in 2015 were assigned occupancies based on the type of unit and number of bedrooms from the 2015 American Community Survey, PUMS.¹ The unit size and occupancy data were correlated to estimate total and public school occupancies by size of dwelling. These results are shown above.

¹ There was a problem with the number of bedrooms for multifamily units in the Property Appraisers' dataset. The Property appraiser's office did not record the number of bedrooms, reporting that the data are unreliable. It was recommended that the number of bedrooms per unit be imputed from the floor area of individual units. The statistical analyses were run with and without the multifamily data to determine if the imputation of bedrooms had any significant influence on the conclusions drawn. The conclusions drawn do not significant change with the exclusion of the multifamily units. Occupancies for the smallest units increased slightly, with little change for the larger units. Therefore the conclusions drawn and data used incorporate the multifamily units with the imputed number of bedrooms.

Public Educational Impact Fee Update

Prepared for

**School Board of St Johns County,
Florida**

by James C. Nicholas, PhD
Draft Report 26 July 2017

1. Development Impact Fees

Impact Fees in Florida

While there is adopted impact fee legislation in Florida,¹ there is no general enabling act that sets standards for the preparation and use of impact fees. Rather, impact fees evolved through Florida's courts starting in the late 1960's and ultimately were recognized as being within a local government's home rule authority. This method of evolution was perhaps the only option since Florida cities and counties were exploring new issues of governance and government finance following the adoption of the new constitution in 1968, which granted broad home rule authority while requiring authorization by general law for the imposition of taxes. The body of law that came out of this evolutionary process clearly established that:

- Impact Fees are permissible as exercise of the police powers;
- Impact fees cannot exceed a *pro rata* share of the reasonably anticipated costs of expanding facilities required to serve new development;
- Impact fees cannot be imposed or structured to provide a "windfall" to existing residents; and
- Impact fees must satisfy the dual rational nexus between the need for facility improvements and new development.

The Florida Supreme Court, beginning with *Contractors and Builders Association of Pinellas County v City Of Dunedin*, 329 So. 2d 314 (Fla. 1976), dealt first with the conditions under which impact fees may be utilized and then with the amounts that may be charged as impact fees. In *Dunedin* the Florida Supreme Court wrote:

Raising expansion capital by setting connection charges, which do not exceed a pro rata share of reasonably anticipated costs of expansion, is permissible where expansion is reasonably required, if use of the money collected is limited to meeting the costs of expansion. Users 'who benefit especially, not from the maintenance of the system, but by the extension of the system . . . should bear the cost of that extension.' (citations *omitted*)

The *Dunedin* court also makes clear that such charges, now known as impact fees, are not unlimited. Extending their rationale:

[T]he cost of new facilities should be borne by new users to the extent new use requires new facilities, but only to that extent. When new

¹ See 163..31801, *Florida Statutes*.

facilities must be built in any event, looking only to new users for necessary capital gives old users a windfall at the expense of new users.

New users can be held responsible only for the costs attributable to new use and not for other costs, especially any charge that would yield a “windfall” to the existing community.

Dunedin was a case involving a municipally owned water and sewer utility. It fell to *Hollywood Inc. v Broward County*, 431 So.2d 606 (Fla. 4th DCA 1983) to deal with the application of the *Dunedin* logic to parks, a facility that the Florida cities of Gulf Breeze, Maitland, and Hollywood unsuccessfully tried to fund with development charges. In *Hollywood Inc.* the court wrote:

[W]e discern the general legal principle that reasonable dedication or impact fee requirements are permissible so long as they offset needs sufficiently attributable to the subdivision and so long as the funds collected are sufficiently earmarked for the substantial benefit of the subdivision residents. In order to satisfy these requirements, the local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision. 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. In order to satisfy this latter requirement, the ordinance must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.

The *Hollywood Inc.* Court provides the principles of the Dual Rational Nexus Test. Specifically, that:

- The local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth generated by the development being charged the impact fees, and
- The government must specifically earmark the funds collected for use in acquiring capital facilities to benefit the development charged the impact fees.

The paramount issue with respect to impact fees is nexus. There must be a nexus² between new development and the need to expand infrastructure. The establishment of a nexus begins with the levels of service. The second crucial issue is the identification of a *pro rata* share of the cost of expanding that infrastructure. This is to be accomplished in the consultant’s report.

² In *Nollan v California Coastal Commission* (107 S. Ct. 3141, 1987), Justice Scalia characterized a nexus as “essential.”

During the 2006 session, an act was passed by the Florida Legislature and signed into law by the Governor that dealt with impact fees.³ The only portions of this act that deal with the calculation of impact fees are the requirements that calculation of impact fees be based on the most recent and localized data. Specifically:

- Impact fees adopted must be based upon the establishment of a nexus between new development and the need to expand infrastructure;
- The calculation of impact fees must use the most recent and localized data; and
- The resulting impact fees may be no more than a *pro rata* share of the reasonably anticipated cost of expanding that infrastructure.

St Johns County Educational Impact Fee Program.

St. Johns County was one of the first counties in Florida to adopt impact fees. In 1987 the County adopted road, park, public buildings, law enforcement, fire and rescue, and public education impact fees. The county has updated its impact fees in 1997 2004, with implementation in 2005, and 2011. The objective of the St Johns County educational impact fee program is to raise the funds needed in order to provide new development with adequate public educational facilities.

Development impact fees have become a commonly used source of revenue to supplement available means of funding capital facility improvements needed to accommodate new development. Impact fees grew out of two rather commonly held notions:

1. Generally, new development does not pay all of the costs of capital facilities needed to accommodate the residents and businesses from standard sources of revenue, and
2. It would be inequitable to impose the cost of extending facilities to new developments on existing residents and taxpayers.

³ “The Florida Impact Fee Act,” 163.31801, Florida Statutes.

In Florida, both the courts⁴ and the Florida Statutes⁵ acknowledge local governments' authority to impose equitable impact fees. Impact fees are not taxes and are governed by a standard that has become known as the "dual rational nexus test." This test has two major components:

1. That the facilities to be charged to new development as impact fees must be needed to serve that new development, and
2. That the funds collected as impact fees must be earmarked and spent for the purposes for which they were collected.

Implied in this test is that any impact fee cannot exceed a *pro rata* or proportionate share of the anticipated costs of providing new developments with capital facilities.

Impact fees, as they have been used in Florida, shift a part of the cost of providing additional public facilities that are required to meet the needs of new developments to those new developments. In order that impact fees comply with legal and ethical standards, such fees must be reasonable. This reasonableness extends to the amount of any impact charges as well as the manner in which such charges are developed. This memorandum will set out how the updated impact fees proposed for St. Johns County were developed. In this manner, the community of St. Johns County can determine for itself whether they are reasonable.

⁴ See *Hollywood, Inc. v. Broward County*, 431 So. 2d 606 (Fla. 4th DCA 1983). In this opinion the Court observed:

[W]e discern the general legal principle that reasonable dedication or impact fee requirements are permissible so long as they offset needs sufficiently attributable to the subdivision and so long as the funds collected are sufficiently earmarked for the substantial benefit of the subdivision residents.

⁵ See Section 163.3202(3), Florida Statutes.

2. Demographic Parameters

Table 1 shows enrollment in the St Johns County public school system from 1979-80 to 2017-18. Over this period enrollment has increased by 31,588, which equates to 831 students per year. From 2000-01 to 2017-18 enrollment has grown by 20,247, or 1,191 per year.

**Table 1
PUBLIC SCHOOL ENROLLMENT
ST JOHNS COUNTY**

School Year	Enrollment	Change
1979 - 80	8,163	
1980 - 81	8,199	36
1981 - 82	8,299	100
1982 - 83	8,455	156
1983 - 84	8,626	171
1984 - 85	8,839	213
1985 - 86	9,010	171
1986 - 87	9,417	407
1987 - 88	10,170	753
1988 - 89	10,897	727
1989 - 90	11,637	740
1990 - 91	12,036	399
1991 - 92	12,411	375
1992 - 93	13,192	781
1993 - 94	13,600	408
1994 - 95	14,401	801
1995 - 96	15,269	868
1996 - 97	16,322	1053
1997 - 98	17,377	1055
1998 - 99	18,096	719
1999 - 00	18,590	494
2000 - 01	19,504	914
2001 - 02	20,335	831
2002 - 03	21,327	992
2003 - 04	22,542	1215
2004 - 05	23,929	1387
2005 - 06	25,008	1079
2006 - 07	26,285	1277
2007 - 08	27,224	939
2008 - 09	28,201	977
2009 -10	28,895	694
2010 - 11	29,713	818
2011 - 12	31,417	1,704
2012 - 13	32,376	959
2013 -14	33,455	1,079

**Table 1
PUBLIC SCHOOL ENROLLMENT
ST JOHNS COUNTY**

School Year	Enrollment	Change
2014-15	35,085	1,630
2015-16	36,408	1,323
2016-17	38,228	1,820
2017-18	39,751	1,523

SOURCE: St Johns County School District, April 2017.

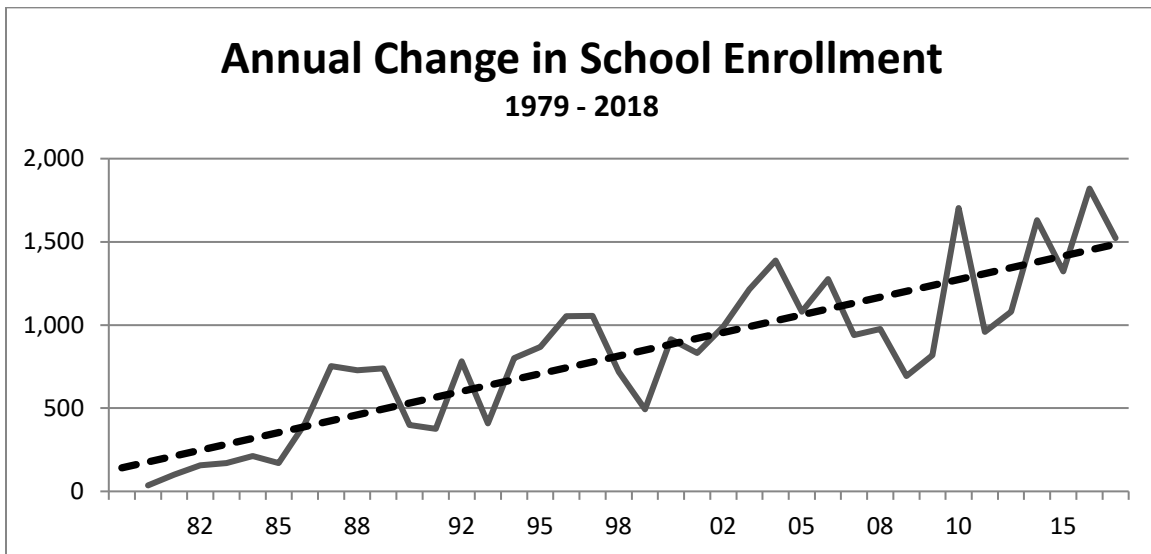


Table 2 shows the public school student occupancies by size of dwelling unit. The St Johns County School District staff does annual studies of student generation and these most recent data are reflected in Table 2. The original data are collected on the basis of the type of dwelling unit while St Johns County imposes educational impact fees in the basis of the size of dwelling units. Table 2 also shows student occupancies on the basis of unit sizes. This conversion is based on a study of dwelling unit sizes as contained in the St Johns County property rolls, in conjunction with the detail from the 2015 American Community Survey, conducted by the US Bureau of the Census. The updated impact assessment per dwelling unit is different than from past years. In the past, educational impact was assessed on only two dwelling unit sizes; those under 1,800 square feet of floor area and those 1,800 or more. This update divides dwellings into 6 groups:

- 800 square feet or under of heated or cooled floor area
- 801 feet to 1,250 feet
- 1,251 feet to 2,500 feet

- 2,501 feet to 3,750 feet
- 3,751 feet to 5,000 feet
- 5,001 feet or over.

This change was made in order to more accurately reflect impact, since research has shown that smaller residential dwelling units tend to have few total and public school occupants.

**Table 2
RESIDENTIAL OCCUPANCIES BY SIZE OF UNIT**

Unit Size in Square Feet of Heated/Cooled Floor Area	Occupants in Public School
Under 800 FT ²	0.100
801 - 1,250	0.183
1,251 - 2,500	0.325
2,501 - 3,750	0.462
3,751 - 5,000	0.482
5,001 FT ² and Over	0.490
Hotel & Motel Room	0

SOURCE: Bureau of the Census, American Community Survey, 2015, Public Use Sample.

3. Facility Costs

St Johns County projected school facility costs are shown in Table 3. The actual facility cost per student station is \$20,270. However, a number of students will be housed in relocatable classrooms (9%). The per student station cost is reduced by the extent of relocatable usage. This adjustment results in a cost of \$18,350. The cost of relocatable classrooms are not included because, first, the District is attempting to eliminate the use of portables and, second, the cost of leasing relocatables is paid out of the Capital Improvement Tax (CIT) funds, which are also paid by new development. See Table 7. Land cost per student station amounts to \$3,482. Ancillary facilities (administrative, storage and maintenance facilities) costs can be added but are not reflected in Table 3 pursuant to directions from the District Board. The revised cost per student station is \$21,832.

**Table 3
COST PER STUDENT STATION ST JOHNS COUNTY**

School Facility Cost:		
New Capacity Cost *		\$87,202,718
Stations Added		4,302
Cost per Station		\$20,270
% in Permanent Facilities		91%
Relocatables		**
% in Relocatables		9%
Weighted Cost		\$18,350
Land		\$3,482.21
Buses *		
Number	246	
Cost per	\$111,933	
Cost per Station		\$0.00
Ancillary Facilities		\$0.00
Total		\$21,832.41

SOURCE: St Johns County School District, History of School Construction Costs, April 2017.

*Costs adjusted to May 2017 by the School Construction Cost Index, Bureau of Labor Statistics,

** The cost of buses and relocatables are not charged because those costs are paid out of the Capital Improvement Tax, which is paid by new development.

NOTE: Land cost is \$91,846 per acre.

The number of student stations and the acres of land used for schools are shown in Table 4. The District is maintaining a ratio of 1,570 square feet of land area per student station. At a cost of \$91,846 per acre, the land cost per station is \$3,482. The District's recent land acquisitions have been by dedication. When the lands were dedicated, the value of the land was established. These values

**TABLE 4
STUDENT STATIONS AND LAND AREA**

Acres devoted to schools	1,570
Student Stations	
Permanent	31,930
Relocatable	3,719
Total	41,416
Acres per Station	0.038
Feet of Land Area per Station	1,652
Cost per Acre	\$91,846
Land Cost per Station	\$3,482.21

SOURCE: St Johns County School District, 2009-10 5-Year Work Plan, April 2010 and "2005-10 History of Land Acquisitions," St Johns County School District, April 2010.

are shown in Table 4a. Impact fee credits will be given for the he value of these land dedications. Thus, it is as if the District acquired these properties for cash.

**Table 4a
VALUE OF LAND DEDICATIONS**

Site	Acres	Declared Value	Value per Acre
Palencia Elementary School	8.43	\$2,980,034	\$71,174
Shearwater K-8	26.80	\$2,980,034	\$111,195
Twin Creeks K-8	43.00	\$2,980,034	\$110,774
Twin Creeks High School	74.00	\$2,980,034	\$111,239
Twin Creeks Bus Depot Site	10.00	\$2,980,034	\$111,239
Totals	162.23	\$14,900,170	
Value per Acre		\$91,846	

SOURCE: St Johns County School District, April 2017.

4. State Funding

The State of Florida provides capital funds to all school districts. Table 5 shows the anticipated state capital funding for the next five years. This amounts to an average of \$9.79 per student per year. It will be accepted that future state

Table 5 STATE CAPITAL FUNDS ST JOHNS COUNTY

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21	Totals
CO & DS	\$392,853	\$392,853	\$392,853	\$392,853	\$392,853	\$1,964,265
CO & DS Interest	\$11,101	\$11,101	\$11,101	\$11,101	\$11,101	\$55,505
PECO - New Construction	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
Totals	\$403,954	\$403,954	\$403,954	\$403,954	\$403,954	\$2,019,770
FTE Enrollment	38,228	39,751	41,226	42,780	44,319	
per Station	\$13.90	\$13.36	\$12.83	\$12.32	\$11.84	\$9.79
Years						20
Discount Rate						3.35%
Credit per Student						\$141

SOURCE: St Johns County School District, 2016-17-10 5-Year Work Plan, April 2017.

funding will continue at this level for the next 20 years. A State Funding Credit is calculated by taking the present value of \$141 for 20 years at a discount rate of 3.35%. The 3.35% discount rate is the average long term rate for state and local governments as reported by the Federal Reserve System. This State Funding Credit will be deducted from the per student station cost to get the local cost per student station.

5. Local Funding

The St Johns County School District has incurred debt to pay the capital costs of the past. Table 6 summarizes this outstanding debt. The outstanding debt per

**Table 6
OUTSTANDING DEBT
ST JOHNS COUNTY SCHOOL DISTRICT**

Issue Type	Amount Outstanding
State School Bonds	\$4,781,000
Sales Tax Revenue Bonds	\$42,755,000
COPs	\$104,580,000
Totals	\$152,116,000
Stations	41,416
per Student Station	\$3,672.88

SOURCE: St Johns County School District, April 2017.

student station will be subtracted from total cost in calculating net cost per student station.

All school districts are authorized to impose an ad Valorem tax of \$1.50 per \$1,000 of taxable value (1.5 mills) for capital improvements. This is known as the Capital Improvement Tax (CIT). There are a number of demands on the proceeds from this tax, which are shown in Table 7.

**TABLE 7
ALLOCATION OF CIT FUNDS**

	5-Year Total	%
Full Value of 1.5 mill Discretionary Capital Funds	\$229,260,041	100.00%
Remaining Maint and Repair from 1.5 Mills	\$26,547,775	11.58%
Maintenance/Repair Salaries	\$10,000,000	4.36%
School Bus Purchases	\$14,237,934	6.21%
Other Vehicle Purchases	\$372,702	0.16%
Capital Outlay Equipment	\$3,940,000	1.72%
Rent/Lease Payments	\$0	0.00%
COP Debt Service	\$75,090,949	32.75%
Rent/Lease Relocatables	\$8,806,047	3.84%
Environmental Problems	0.00	0.00%
s.1011.14 Debt Service	\$0	0.00%
Special Facilities Construction Account	\$0	0.00%
Premiums for Property Casualty Insurance - 1011.71 (4a,b)	\$5,000,000	2.18%
Qualified School Construction Bonds	\$0	0.00%
Qualified School Academy Bonds	\$0	0.00%
District/School Security	\$1,400,000	0.61%
Inspections & Repairs	\$1,250,000	0.55%
Technology Plan	\$16,628,754	7.25%

**TABLE 7
ALLOCATION OF CIT FUNDS**

	5-Year Total	%
School Based Maintenance	\$3,050,000	1.33%
Playground Equipment	\$800,000	0.35%
AED Replacement Program	\$300,000	0.13%
Excelsior Center Lease	\$95,815	0.04%
Sub-Total	\$167,519,976	73.07%
Available for New Construction	\$28,988,631	12.64%

SOURCE: St Johns County School District, 2016-17 5-Year Work Plan, April 2017.

This table shows the commitment of St Johns County School District’s CIT funds from the current capital improvement plan. Only 12.64% of these funds are available for additions to student capacity. The majority of funds are committed to the maintenance and repair of existing facilities and to paying for past capital costs. This leaves very little to pay future cost. Nevertheless, the CIT is imposed and some of these funds are available for capacity expansion and credit is due for such payments. This also will be reduced from total cost in calculating net cost per student station.

The Capital Improvement Tax (CIT) is a property tax that can be used for a variety of purposes, including the expansion of capacity. As shown above, only 12.64% of this tax is available for capital capacity expansion. The property tax base that will yield the receipts is shown in Table 8. In the past rates of increase of 10% or more could be seen. Table 8 presents the picture for the next 5 years.

**TABLE 8
TAXABLE PROPERTY VALUES
ST JOHNS COUNTY**

Real Property Assessed Value 2020-21	\$30,910,420,331
Student Enrollment 2020-21	44,319
Taxable Value per Station	\$697,449.24

SOURCE: St Johns County School District, 2017-17 5-Year Work Plan, April 2017.

Assessed values are projected to grow by over 6% per year for the 2016-17 to 2020-21 period. Table 8 shows that there is a residential taxable value of \$697,449 per student in St Johns County as of 2020-21. It is this value that will be allowed to escalate at 5% per year for the subsequent years, slightly reduced from the 6% at present.

St Johns County voters approved a Sales Tax, the proceeds of which are to be used for school capital purposes. This is a one-half cent tax for 10 years. This tax began in 2016, so there are 9 years remaining. Table 9 sets out an impact fee credit that reflects what new development would be expected to pay in sales taxes for school capital purposes. The adopted program is for 70.6% of the sale tax proceeds to be used for capacity expansions, which will be credited against impact fees otherwise chargeable.

**Table 9
SALES TAX CREDIT**

Total Proceeds - 2016-2025	\$150,000,000
Average Annual Proceeds	\$13,000,000
Average Annual Proceeds per Station	\$294
Percent to New Capacity	70.67%
Annual to Capacity	\$207.76
Years	9
Discount Rate	3.35%
Sales Tax Credit per Station	\$1,592

NOTE: No risk premium was charged because annual receipts were not escalated.

SOURCE: St Johns County School District, June 2017, and "Critically Needed Projects List," undated.

6. Impact Cost

Table 10 shows the calculation of the net cost of providing a student station to the St Johns County School District. The annual CIT proceeds available for capacity expansion amounts to \$132 per student station. This amount is allowed to escalate at 5% per year. The future proceeds are discounted back to present value at a rate of 5.35%, which is the 3.35% cost of money plus a 2% risk premium.

**Table 10
NET COST PER STATION ST JOHNS COUNTY**

Total Cost per Station	\$21,832.41
Outstanding Debt per Station	\$3,673
Equity Cost per Station	\$18,160
State Credit	\$141
Local Cost	\$18,018
CIT Rate	\$0.0015
% Capacity	12.6%
Capital Rate	\$0.00019
Taxable Value per Station	\$697,449
CIT Proceeds per Station	\$132
Discount Rate	5.35%
Taxable Value Escalation	5.00%
Period	20
CIT Credit	\$2,551
Sales Tax Credit	\$1,592
Net Local Cost per Student	\$13,876.05

NOTE: The CIT discount rate is equal to the cost of money (3.35%) plus 2%. Given a 5% escalation rate, the net discount rate is 0.35% per year.

Table 11 shows the net cost on a per dwelling unit basis.

Table 11 NET SCHOOL COST PER DWELLING UNIT

Unit Size	Students per Unit	Total Cost	Net Cost	State Credit	CIT Credit	Sales Tax	Net Local Cost
Under 800 FT ²	0.100	\$2,183.24	\$1,815.95	\$14.11	\$255.09	\$159.16	\$1,387.60
801 - 1,250	0.183	\$3,995.33	\$3,323.19	\$25.81	\$466.81	\$291.26	\$2,539.32
1,251 - 2,500	0.325	\$7,095.53	\$5,901.85	\$45.84	\$829.03	\$517.26	\$4,509.72
2,501 - 3,750	0.462	\$10,086.57	\$8,389.70	\$65.17	\$1,178.50	\$735.30	\$6,410.73
3,751 - 5,000	0.482	\$10,523.22	\$8,752.89	\$67.99	\$1,229.52	\$767.13	\$6,688.25
5,001 FT ² and Over	0.490	\$10,697.88	\$8,898.17	\$69.11	\$1,249.93	\$779.86	\$6,799.26
Hotel & Motel Room	0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**TABLE 12
CHANGE IN EDUCATIONAL FEE
2005-2010**

Unit Size	Updated Fee	Existing Fee	% Change
Under 800 FT ²	\$1,387.60	\$3,867.00	-64.1%
801 - 1,250	\$2,539.32	\$3,867.00	-34.3%
1,251 - 2,500	\$4,509.72	\$5,224.00	-13.7%
2,501 - 3,750	\$6,410.73	\$6,581.00	-2.6%
3,751 - 5,000	\$6,688.25	\$6,581.00	1.6%
5,001 FT ² and Over	\$6,799.26	\$6,581.00	3.3%

7. Comparisons

Table 13 shows public educational or school impact fees around the state of Florida for 20 counties. Many charge in a variety of different ways. The comparative fees shown are for the educational impact fee that a 2,000 square foot single family detached home would pay.

**Table 12
SCHOOL IMPACT FEES IN FLORIDA**

County	School Fee
Indian River	\$1,702
Palm Beach	\$1,866
Lee	\$2,043
Miami/Dade	\$2,448
Nassau	\$3,268
Hillsborough	\$4,000
Polk	\$4,160
Brevard	\$4,445
Pasco	\$4,828
Seminole	\$5,000
Martin	\$5,567
Collier	\$5,851
Broward	\$5,966
Volusia	\$6,065
St Lucie	\$6,269
Orange	\$6,525
St Johns	\$6,581
Clay - D1	\$7,034
Lake	\$7,719
Osceola	\$10,187
Average	\$5,076
Median	\$5,284
St Johns Updated	\$4,510

SOURCE: Duncan Associates, www.growthandinfrastructure.org