



# Development Impact Fee Update

Prepared for:  
Nassau County, Florida

June 4, 2020

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## EXECUTIVE SUMMARY

TischlerBise, Inc., is under contract with Nassau County, Florida to advise on an update to impact fees for Administrative, Sheriff, and Fire facilities. Impact fees are one-time payments used to construct system improvements needed to accommodate new development. An impact fee represents new growth's proportionate share of capital facility needs. Impact fees do have limitations and should not be regarded as the total solution for infrastructure funding needs. Rather, they are one component of a comprehensive portfolio to ensure provision of adequate public facilities needed to serve new development. In contrast to general taxes, impact fees may not be used for operations, maintenance, replacement of infrastructure, or correcting existing deficiencies.

## GENERAL LEGAL FRAMEWORK

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Both state and federal courts have recognized the imposition of impact fees on development as a legitimate form of land use regulation, provided the fees meet standards intended to protect against regulatory takings. Land use regulations, development exactions, and impact fees are subject to the Fifth Amendment prohibition on taking of private property for public use without just compensation. To comply with the Fifth Amendment, development regulations must be shown to substantially advance a legitimate governmental interest. In the case of impact fees, that interest is in the protection of public health, safety, and welfare by ensuring that development is not detrimental to the quality of essential public services. The means to this end is also important, requiring both procedural and substantive due process. The process followed to receive community input, with stakeholder meetings, work sessions, and public hearings provide opportunity for comments and refinements to the impact fees.

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

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

All new development in a community creates additional demands on some, or all, public facilities provided by local government. If the capacity of facilities is not increased to satisfy that additional demand, the quality or availability of public services for the entire community will deteriorate. Impact fees may be used to recover the cost of development-related facilities, but only to the extent that the need for facilities is a consequence of development that is subject to the fees. The *Nollan* decision reinforced the principle

that development exactions may be used only to mitigate conditions created by the developments upon which they are imposed. That principle clearly applies to impact fees. In this study, the impact of development on infrastructure needs is analyzed in terms of quantifiable relationships between various types of development and the demand for specific facilities, based on applicable level of service standards.

The requirement that exactions be proportional to the impacts of development was clearly stated by the U.S. Supreme Court in the Dolan case and is logically necessary to establish a proper nexus. Proportionality is established through the procedures used to identify development-related capital costs, and in the methods used to calculate impact fees for various types of facilities and categories of development. The demand for facilities is measured in terms of relevant and measurable attributes of development (e.g. a typical housing unit's household size).

### **UNIQUE REQUIREMENTS OF THE FLORIDA IMPACT FEE**

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In Florida, impact fees are an outgrowth of home rule power and compared to other states, the enabling legislation is relatively brief. [See Appendix B: Florida Statute: 163.31801] The Act requires the calculation of impact fees to be based on most recent and localized data. Administrative charges for the collection of impact fees are limited to actual costs. The chief financial officer of the local government has specific responsibilities for accounting and reporting collections and expenditures of impact fees. In contrast to the legal precedent in other states, Florida law states, "In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in this section, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government."

As documented in this report, Nassau County has complied with the Florida Impact Fee Act and applicable legal precedents. The impact fees are proportionate and reasonably related to the capital improvement demands of new development. Specific costs have been identified using local data and current dollars. With input from County staff, TischlerBise determined demand indicators for each type of infrastructure and calculated proportionate share factors to allocate costs by type of development. This report documents the formulas and input variables used to calculate the updated impact fees for Administrative, Sheriff, and Fire facilities. Impact fee methodologies also identify the extent to which new development is entitled to various types of credits to avoid potential double payment of growth-related capital costs.

### **CONCEPTUAL IMPACT FEE CALCULATION**

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In contrast to project-level improvements, impact fees fund growth-related infrastructure that will benefit multiple development projects, or the entire jurisdiction (referred to as system improvements). The first step is to determine an appropriate demand indicator for the particular type of infrastructure. The demand indicator measures the number of demand units for each unit of development. For example, an appropriate indicator of the demand for parks is population growth, and the increase in population can be estimated from the average number of persons per housing unit. The second step in the impact fee

formula is to determine infrastructure units per demand unit, typically called Level-Of-Service (LOS) standards. In keeping with the park example, a common LOS standard is park acreage per thousand people. The third step in the impact fee formula is the cost of various infrastructure units. To complete the park example, this part of the formula would establish the cost per acre for land acquisition and/or park improvements.

## GENERAL METHODOLOGIES

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

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

### ***Cost Recovery (past improvements)***

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

### ***Incremental Expansion (concurrent improvements)***

The incremental expansion method documents current level-of-service (LOS) standards for each type of public facility, using both quantitative and qualitative measures. This approach ensures that there are no existing infrastructure deficiencies or surplus capacity in infrastructure. New development is only paying its proportionate share for growth-related infrastructure. Revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion cost method is best suited for public facilities that will be expanded in regular increment to keep pace with development.

### ***Plan-Based Fee (future improvements)***

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

of the public facility cost can be divided by the net increase in demand units over the planning timeframe (marginal cost).

**Credits**

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

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

Figure 1 summarizes the methods and cost components used for each type of public facility in the County’s impact fee update.

It has been determined that Administrative, Sheriff, and Fire facilities serve at a countywide level. Large and unique facilities, such as the detention center, have a service catchment area of the entire County. Based on interviews with County staff, growing demand for public safety services and facilities (i.e., fire stations) in one area of the County has a ripple effect to surrounding areas, which necessitates a countywide approach.

Residential (i.e., population) and nonresidential (i.e., jobs and nonresidential vehicle trips) factors that are used to allocate demand and cost for facilities are detailed in each chapter.

**Figure 1. Fee Methodologies and Cost Components**

Fee Category	Service Area	Incremental Expansion	Plan-Based	Cost Recovery	Cost Allocation
Administrative Facilities	Countywide	<ul style="list-style-type: none"> <li>• Administrative Offices</li> <li>• Court and Judicial Facilities</li> <li>• Detention Center</li> </ul>	n/a	n/a	Population & Jobs
Sheriff	Countywide	<ul style="list-style-type: none"> <li>• Sheriff Facilities</li> <li>• 911 Call Center</li> <li>• Sheriff Vehicles</li> </ul>	n/a	n/a	Population & Nonres. Vehicle Trips
Fire	Countywide	<ul style="list-style-type: none"> <li>• Fire Stations</li> <li>• Fire Vehicles</li> </ul>	n/a	n/a	Population & Nonres. Vehicle Trips

## MAXIMUM SUPPORTABLE IMPACT FEE SCHEDULES

Figure 2 compares current and maximum supportable impact fee amounts for new development in Nassau County, FL. The maximum supportable fees for residential development are based on a cost per unit, while fees for nonresidential development are stated per 1,000 square feet of floor area. The fee schedule for nonresidential development is designed to provide a reasonable impact fee determination for general types of development. For unique development types, the County may allow or require an independent impact fee assessment.

**Figure 2. Maximum Supportable Impact Fees**

Development Type	Admin.	Sheriff	Fire	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)	Percent Change
<b>Residential (per unit)</b>							
Single Family	\$962	\$299	\$411	\$1,672	\$1,138	\$534	32%
Multifamily	\$679	\$211	\$290	\$1,180	\$1,024	\$156	13%
<b>Nonresidential (per 1,000 square feet)</b>							
Retail	\$1,200	\$761	\$1,048	\$3,009	\$1,375	\$1,634	54%
Office	\$1,520	\$258	\$356	\$2,134	\$735	\$1,399	66%
Industrial	\$815	\$104	\$144	\$1,063	\$329	\$734	69%
Warehouse	\$176	\$46	\$64	\$286	\$145	\$141	49%
Institutional	\$1,448	\$284	\$391	\$2,123	\$489	\$1,634	77%
Hotel	\$1,643	\$414	\$571	\$2,628	\$1,375	\$1,253	48%



## IMPACT FEE ANALYSIS CREDITS

To ensure the County avoids any double payment issues from the impact fee revenue, several other revenue sources are analyzed.

### Future Debt Payments

First, Nassau County issued a public improvement revenue and refunding bond in 2007 which was used to fund Sheriff facility expansions. Also, the bond was used to refund a 2001 bond which funded several facility expansions for the County’s Courthouse and County Complex. Listed in Figure 3 is the future principal payment schedule of the 2007 bond series. The payments attributed to the Administrative and Sheriff Impact Fee analysis is proportionate to the funding of the facility expansion projects.

Details on how the debt payments are incorporated into the impact fee analysis can be found in the Administrative and Sheriff Impact Fee Chapters.

**Figure 3. 2007 Public Improvement Revenue and Refunding Bond Principal Payment Schedule**

2007 Public Improvement Revenue and Refunding Bond					
	Year	Principal	Admin	Fire	Sheriff
Base Year	2019	\$1,230,000	\$1,183,137	\$0	\$46,863
1	2020	\$1,295,000	\$1,245,661	\$0	\$49,339
2	2021	\$1,360,000	\$1,308,184	\$0	\$51,816
3	2022	\$1,425,000	\$1,370,708	\$0	\$54,292
4	2023	\$1,500,000	\$1,442,850	\$0	\$57,150
5	2024	\$1,738,000	\$1,671,783	\$0	\$66,217
6	2025	\$1,738,000	\$1,671,783	\$0	\$66,217
7	2026	\$1,738,000	\$1,671,783	\$0	\$66,217
8	2027	\$1,738,000	\$1,671,783	\$0	\$66,217
9	2028	\$1,738,000	\$1,671,783	\$0	\$66,217
10	2029	\$2,108,333	\$2,028,006	\$0	\$80,327
11	2030	\$2,108,333	\$2,028,006	\$0	\$80,327
12	2031	\$2,108,333	\$2,028,006	\$0	\$80,327
<b>Total</b>		<b>\$21,825,000</b>	<b>\$20,993,473</b>	<b>\$0</b>	<b>\$831,527</b>

Source: Nassau County 2018 Comprehensive Annual Financial Report (CAFR); Public Improvement Revenue and Refunding Bond Series 2007 and 2001 Official Statement

### Small County Sales Surtax

The County has earmarked 25 percent of its one percent small county sales surtax revenue for capital improvements (Chapter 30, Article 6 of the County’s Code of Ordinances). To ensure new residents are not double paying for capital improvements a credit is necessary. In the past, the revenue has been used to construct a variety of projects. The projects included in the FY19/20-FY23/24 Capital Improvement Plan are listed in Figure 4 and total \$120.5 million. Shown in Figure 5, 4 percent of the current CIP is for Administrative facilities, 10 percent for Sheriff facilities, 13 percent for Fire facilities, and 74 percent for other facilities (the majority being transportation projects).

**Figure 4. FY19/20-FY23/24 Capital Improvement Plan**

Departments	Capital Improvement Plan FY19/20-FY23/24	Percent of Total
Animal Services	\$617,600	0.5%
Technical Services	\$266,640	0.2%
Engineering Services	\$78,144,669	64.8%
Road Department	\$2,586,663	2.1%
Solid Waste	\$2,840,800	2.4%
Cooperative Extension	\$390,280	0.3%
Facilities-Maintenance-OCB	\$913,200	0.8%
Facilities-Parks & Recreation	\$4,101,753	3.4%
Facilities-Judicial	\$747,475	0.6%
Facilities-SOA, DET, EOC, 911	\$2,523,415	2.1%
Sheriff's Office	\$11,511,381	9.5%
Fire Rescue	\$15,199,684	12.6%
Public Safety Communications Syst	\$520,000	0.4%
Supervisor of Elections	\$175,000	0.1%
<b>Total</b>	<b>\$120,538,560</b>	<b>100.0%</b>

Source: Nassau County Capital Improvement Plan, FY19/20-FY23/24

**Figure 5. FY19/20-FY23/24 Capital Improvement Plan Categorized**

Departments	Capital Improvement Plan	Percent of Total
Administrative Facilities	\$4,574,370	4%
Sheriff Facilities	\$12,031,381	10%
Fire Facilities	\$15,199,684	13%
Other Facilities	\$88,733,125	74%
<b>Total</b>	<b>\$120,538,560</b>	<b>100%</b>

Source: Nassau County Capital Improvement Plan, FY19/20-FY23/24

The current budget is used to approximate the future sales surtax funding of capital projects. In FY19/20, \$11.8 million is budgeted for sales surtax revenue. A quarter of the revenue (\$3 million) will be used on capital projects. Calculated in Figure 6, each facility type's percentage of the total CIP is applied to the sales surtax capital funding to find an annual funding amount. The annual funding amount is multiplied by 20 years to provide a reasonable estimate of future sales surtax revenue from fee payees.

The estimated sales surtax revenue is used to estimate an appropriate and proportionate credit for each infrastructure category. Those detailed credit calculations can be found in each chapter.

**Figure 6. 20-Year Sales Surtax Capital Project Funding Estimate**

Total FY19/20 Sales Surtax Revenue	CIP FY19/20 Sales Surtax Funding (25%)	Administrative Facilities 4%	Sheriff Facilities 10%	Fire Facilities 13%	Other Facilities 74%
\$11,812,323	\$2,953,081	\$111,922	\$294,717	\$372,383	\$2,173,763

20-Year Surtax Funding Estimate	Administrative Facilities	Sheriff Facilities	Fire Facilities	Other Facilities
	\$2,238,435	\$5,894,349	\$7,447,670	\$43,475,255

Source: Nassau County FY19/20 Budget; Nassau County Capital Improvement Plan, FY19/20-FY23/24

### Grant Funding for Capital Outlay

Furthermore, the analysis only includes capital facilities that are eligible to be included in the County’s Capital Improvement Plan. To be eligible, the facility must cost at least \$50,000 and have a useful life of at least five years. As a result, this analysis has excluded all small capital needs such as office equipment, small engine equipment, technologies, and other operational equipment. These small capital needs are also known as capital outlay. In some cases, Nassau County receives grants for capital outlay. By not including such items in the analysis, a credit is not necessary. Furthermore, by including only large capital facilities and vehicles (e.g., detention centers, fire apparatuses) into the impact fee analysis, Nassau County is restricted to only use impact fee revenues for construction and purchase of large capital facilities.

### Municipal Service Taxing Districts

The Municipal Service Taxing District (MSTD) and Municipal Service Taxing Units (MSTU) in Nassau County collect real and personal property tax to fund certain government operations. For example, the MSTD covers all the unincorporated areas of Nassau County and provides funding for County planning, fire control, building and zoning, animal control, and sheriff’s department. The revenue is used solely for operating costs. Since no revenue collected under the MSTD or MSTUs are eligible for capital project funding, a credit is not included in the impact fee calculations.

### Land Needs for Capital Facilities

Lastly, the analysis has excluded land from the level of service calculations and replacement costs. From interviews with County staff, the County owns enough land to construct needed facilities or, in some cases in the future, land may be contributed to the County from a developer. Excluding land from the analysis ensures fee payees are not being overcharged and no credit needs to be included in the analysis.

## ADMINISTRATIVE FACILITIES IMPACT FEE

The Administrative Facilities Impact Fee includes three infrastructure components:

1. Administrative Offices
2. Court Facilities
3. Detention Facilities

Only the facility structures are included in the Administrative Facilities Impact Fee analysis. It is assumed that the **County currently has enough land to build facilities or land will be contributed in the future to the County from developers.**

### SERVICE AREA

The facilities included in this analysis are serving at a countywide basis, so all residents and jobs are included in the level of service calculations. However, there is not an intergovernmental agreement between Nassau County and the City of Fernandina Beach nor with the Town of Callahan or Hilliard that would allow the municipalities to collect the impact fees on the County's behalf. In this case, there is a funding gap, see the end of this chapter for further discussion.

### DEMAND UNITS AND PROJECTED GROWTH

The residential impact fees are calculated per housing unit and based on persons per household. The nonresidential impact fees are calculated per 1,000 square feet and are based on employees per 1,000 square feet.

Currently, there is a peak population of 110,878 residents and 22,461 jobs in Nassau County. Illustrated in Figure 7, over the next ten years there is a projected increase of 11,829 housing units and 31,304 peak population in the County. Also, there is a projected increase of 2.7 million square feet of nonresidential development and 6,377 jobs. This is nearly a 30 percent increase from the base year. Further details about the growth projections can be found in the Appendix A: Demographic Data Chapter.

**Figure 7. Countywide Projected Residential and Nonresidential Growth**

Nassau County Countywide	Base Year 2019	5-Year Increment						Total Increase
		2020	2021	2022	2023	2024	2029	
<b>Residential [1]</b>								
Housing Units	40,668	42,688	43,791	44,893	45,995	47,097	52,497	11,829
Peak Population	110,878	116,286	119,194	122,103	125,012	127,921	142,182	31,304
<b>Nonresidential [2]</b>								
Floor Area (1,000 sq. ft.)	11,953	12,517	12,756	12,995	13,235	13,474	14,669	2,717
Jobs	22,461	23,786	24,347	24,909	25,470	26,031	28,838	6,377

[1] Source: Nassau County, FL Growth Trends Report (2019), Nassau County; Florida Bureau of Economic and Business Research (BEBR); U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates; Amelia Island Tourist Development Council, Visitor Profile 2018; Nassau County, Planning and Economic Opportunity Dept.

[2] Source: Nassau County, FL *Growth Trends Report 2019*, Florida Bureau of Economic and Business Research (BEBR); Trip Generation, Institute of Transportation Engineers, 10th Edition (2017)

## PROPORTIONATE SHARE FACTORS

It is commonly accepted that both residential and nonresidential developments increase the demand on County administrative facilities for which impact fees are imposed. For illustrative purposes, the County's Building Department offices may need to expand after hiring additional staff in response to residential and nonresidential growth. Also, the Courthouse serves as the location for judicial hearings and trials for cases involving crimes committed on residential and nonresidential property. To calculate the proportional share between residential and nonresidential demand on service and facilities, a functional population approach is used. The functional population approach allocates the cost of the facilities to residential and nonresidential development based on the activity of residents and workers in the County through the 24 hours in a day.

Residents that do not work are assigned 20 hours per day to residential development and 4 hours per day to nonresidential development (annualized averages). Residents that work in Nassau County are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents that work outside the County are assigned 14 hours to residential development, the remaining hours in the day are assumed to be spent outside of the County working. Inflow commuters are assigned 10 hours to nonresidential development. Based on the most recent local functional population data, residential development accounts for 78 percent of the functional population, while nonresidential development accounts for 22 percent, see Figure 8. The figure is used only for the functional population calculation, population and job estimates are produced separately.

**Figure 8. Proportionate Share Factors**

Nassau County, FL (2015)			
		Demand Hours/Day	Person Hours
<b>Residential</b>			
Population*	78,444		
Residents Not Working	45,916	20	918,320
Employed Residents	32,528		
Employed in Nassau County	11,644	14	163,016
Employed outside Nassau County	20,884	14	292,376
			Residential Subtotal 1,373,712
			<b>Residential Share =&gt; 78%</b>
<b>Nonresidential</b>			
Non-working Residents	45,916	4	183,664
Jobs Located in Nassau County	20,537		
Residents Employed in Nassau County	11,644	10	116,440
Non-Resident Workers (inflow commuters)	8,893	10	88,930
			Nonresidential Subtotal 389,034
			<b>Nonresidential Share =&gt; 22%</b>
			<b>TOTAL 1,762,746</b>

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

\* Source: U.S. Census Bureau, American Community Survey, 2015

## ADMINISTRATIVE OFFICES

Figure 9 provides an inventory of Nassau County’s Administrative Offices. There is a total of 109,844 square feet of office space, which is attributed to residential and nonresidential development based on the proportionate share. The level of service is found by dividing the office space by the base year demand units (2019 population and jobs). As a result, the current infrastructure standard is 0.77 square feet per resident and 1.08 square feet per job. The three office buildings result in a total replacement cost of \$22.5 million, an average of \$205 per square foot. The replacement cost is the current insurance value and does not include the cost of land. To maintain current levels of service, there is a capital cost of \$158 per resident and \$221 per job.

**Figure 9. Administrative Office Level of Service**

Facility	Square Feet	Cost per Square Foot	Replacement Cost
General Govt Offices	58,510	\$217	\$12,707,800
Public Health Centers	31,214	\$168	\$5,243,200
R&B Office and Facilities	20,120	\$228	\$4,586,200
<b>Total</b>	<b>109,844</b>		<b>\$22,537,200</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Facility Square Feet	85,678	24,166
2019 Population or Jobs	110,878	22,461
<b>Square Feet per Person or Job</b>	<b>0.77</b>	<b>1.08</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person or Job	0.77	1.08
Average Cost per Square Foot	\$205	\$205
<b>Capital Cost per Person or Job</b>	<b>\$158</b>	<b>\$221</b>

Source: Facility information was provided by the Facility Department. The replacement cost is the current insurance value and does not include the cost of land.

## COURT FACILITIES

Based on the County’s impact fee ordinance, Court services are within the Administrative fee category. Figure 10 provides an inventory of Nassau County’s existing Court facilities. There is a total of 158,144 square feet of Court facilities, which is attributed to residential and nonresidential development based on the proportionate share. The level of service is found by dividing the floor area by the base year demand units (2019 population and jobs). As a result, the current infrastructure standard is 1.11 square feet per resident and 1.55 square feet by job. The two Court buildings result in a total replacement cost of \$35.9 million, an average of \$227 per square foot. The replacement cost is the current insurance value and does not include the cost of land. To maintain current levels of service, there is a capital cost of \$252 per resident and \$352 per job.

**Figure 10. Court Facilities Level of Service**

Facility	Square Feet	Cost per Square Foot	Replacement Cost
Courthouse	127,366	\$229	\$29,158,900
Justice Center Admin Offices	30,778	\$219	\$6,739,000
<b>Total</b>	<b>158,144</b>		<b>\$35,897,900</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Facility Square Feet	123,352	34,792
2019 Population or Jobs	110,878	22,461
<b>Square Feet per Person or Job</b>	<b>1.11</b>	<b>1.55</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person or Job	1.11	1.55
Average Cost per Square Foot	\$227	\$227
<b>Capital Cost per Person or Job</b>	<b>\$252</b>	<b>\$352</b>

Source: Facility information was provided by the Facility Department. The replacement cost is the current insurance value and does not include the cost of land.

## DETENTION FACILITIES

Based on the County’s impact fee ordinance, Detention services are within the Administrative fee category. Figure 11 provides an inventory of Nassau County’s existing Detention facilities. There is a total of 45,318 square feet, which is attributed to residential and nonresidential development based on the proportionate share. The level of service is found by dividing the floor area by the base year demand units (2019 population and jobs). The current infrastructure standard is 0.32 square feet per resident and 0.44 square feet by job. The Detention Center has a total replacement cost of \$9 million, an average of \$200 per square foot. The replacement cost is the current insurance value and does not include the cost of land. As a result, to maintain current levels of service, there is a capital cost of \$64 per resident and \$88 per job.

**Figure 11. Detention Facilities Level of Service**

Facility	Beds	Square Feet	Cost per Square Foot	Replacement Cost
Detention Center	315	45,318	\$200	\$9,063,600
<b>Total</b>	<b>315</b>	<b>45,318</b>		<b>\$9,063,600</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Facility Square Feet	35,348	9,970
2019 Population or Jobs	110,878	22,461
<b>Square Feet per Person or Jobs</b>	<b>0.32</b>	<b>0.44</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person or Job	0.32	0.44
Average Cost per Square Foot	\$200	\$200
<b>Capital Cost Per Person or Job</b>	<b>\$64</b>	<b>\$88</b>

Source: Facility information was provided by the Facility Department. The replacement cost is the current insurance value and does not include the cost of land.



## CREDIT FOR FUTURE DEBT PAYMENTS

To ensure fee-payers avoid potential double payment for annual debt service, TischlerBise included a credit in the development impact fee calculations. The current debt is for expansion of the Courthouse and County Complex which was originally funded by a Public Improvement Revenue Bond in 2001, which was refunded by a 2007 bond series.

Following the same methodology as the level of service analysis, annual debt service is applied to residential and nonresidential development and then divided by the annual demand unit to yield payments per person or per job. To account for the time value of money, annual payments are discounted using a net present value formula based on the applicable discount (interest) rate. This results in a credit of \$91 per person and \$127 per job.

**Figure 12. Credit for Future Debt Payments for Administrative Facilities**

				Residential				Nonresidential			
Fiscal Year	Principal	Residential 78%	Nonresidential 22%	Fiscal Year	Principal	Projected Population	Payment/ Capita	Fiscal Year	Principal	Projected Jobs	Payment/ Job
Base Year	\$1,183,137	\$922,847	\$260,290	Base Year	\$922,847	110,878	\$8.32	Base Year	\$260,290	22,461	\$11.59
2020	\$1,245,661	\$971,615	\$274,045	2020	\$971,615	116,286	\$8.36	2020	\$274,045	23,786	\$11.52
2021	\$1,308,184	\$1,020,384	\$287,801	2021	\$1,020,384	119,194	\$8.56	2021	\$287,801	24,347	\$11.82
2022	\$1,370,708	\$1,069,152	\$301,556	2022	\$1,069,152	122,103	\$8.76	2022	\$301,556	24,909	\$12.11
2023	\$1,442,850	\$1,125,423	\$317,427	2023	\$1,125,423	125,012	\$9.00	2023	\$317,427	25,470	\$12.46
2024	\$1,671,783	\$1,303,990	\$367,792	2024	\$1,303,990	127,921	\$10.19	2024	\$367,792	26,031	\$14.13
2025	\$1,671,783	\$1,303,990	\$367,792	2025	\$1,303,990	130,829	\$9.97	2025	\$367,792	26,593	\$13.83
2026	\$1,671,783	\$1,303,990	\$367,792	2026	\$1,303,990	133,667	\$9.76	2026	\$367,792	27,154	\$13.54
2027	\$1,671,783	\$1,303,990	\$367,792	2027	\$1,303,990	136,506	\$9.55	2027	\$367,792	27,715	\$13.27
2028	\$1,671,783	\$1,303,990	\$367,792	2028	\$1,303,990	139,344	\$9.36	2028	\$367,792	28,276	\$13.01
2029	\$2,028,006	\$1,581,845	\$446,161	2029	\$1,581,845	142,182	\$11.13	2029	\$446,161	28,838	\$15.47
2030	\$2,028,006	\$1,581,845	\$446,161	2030	\$1,581,845	145,020	\$10.91	2030	\$446,161	29,399	\$15.18
2031	\$2,028,006	\$1,581,845	\$446,161	2031	\$1,581,845	147,858	\$10.70	2031	\$446,161	29,960	\$14.89
<b>Total</b>	<b>\$20,993,473</b>	<b>\$16,374,906</b>	<b>\$4,618,562</b>	<b>Total</b>	<b>\$16,374,906</b>		<b>\$124.57</b>	<b>Total</b>	<b>\$4,618,562</b>		<b>\$172.82</b>
						Discount Rate	4.50%			Discount Rate	4.50%
						<b>Credit per Capita</b>	<b>\$91</b>			<b>Credit per Job</b>	<b>\$127</b>

Source: Nassau County 2018 Comprehensive Annual Financial Report (CAFR); Public Improvement Revenue and Refunding Bond Series 2007 and 2001 Official Statement

## CREDIT FOR SALES SURTAX REVENUE

As illustrated at the beginning of this report, over the next 20 years, there is an estimated sales surtax funding of \$2.2 million for Administrative facilities. The corresponding credit to ensure new development does not double pay for capital facilities is calculated in Figure 13. The estimated revenue is attributed to residential and nonresidential growth based on the current functional population proportionate share. For example, \$1.7 million is attributed to residential development ( $\$2,238,435 \times 78\% = \$1,745,979$ ). The total share of the revenue is then divided by the base year population and jobs to find the proportionate credit. In the residential example, the credit per person is \$16 ( $\$1,745,979 / 110,878$  residents = \$16 per person, rounded).

**Figure 13. Administrative Facilities 20-Year Sales Surtax Funding Estimate**

	20-Year Sales Surtax Funding Estimate	Administrative Facilities
		\$2,238,435
	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Sales Surtax	\$1,745,979	\$492,456
2019 Population or Jobs	110,878	22,461
<b>Credit per Person or Job</b>	<b>\$16</b>	<b>\$22</b>

Source: Analysis of Nassau County Capital Improvement Plan, FY19/20-FY23/24 and dedicated capital funding from sales surtax

## ADMINISTRATIVE FACILITIES IMPACT FEE

Figure 14 indicates cost factors for the updated Administrative Facilities Impact Fee. Maximum supportable fees by dwelling unit are equal to the average number of persons per household multiplied by the total capital cost per person. For example, a single family unit would pay a fee of \$962 (rounded) based on an average of 2.62 persons per dwelling multiplied by a total capital cost of \$367 per person.

Maximum supportable fees for nonresidential development are equal to the job rate per 1,000 square feet multiplied by the total capital cost per job. For example, a retail development of 1,000 square feet would pay \$1,200 (rounded) based on an average of 2.34 jobs per 1,000 square feet multiplied by an average cost of \$512 per job.

**Figure 14. Maximum Supportable Administrative Facilities Impact Fee**

Fee Component	Cost per Person	Cost per Job
Administrative Offices	\$158	\$221
Court and Judicial Facilities	\$252	\$352
Detention Center	\$64	\$88
<b>Gross Total</b>	<b>\$474</b>	<b>\$661</b>
<b>Credit for Existing Debt</b>	<b>(\$91)</b>	<b>(\$127)</b>
<b>Credit for County Sales Tax</b>	<b>(\$16)</b>	<b>(\$22)</b>
<b>Net Total</b>	<b>\$367</b>	<b>\$512</b>

### Residential

Housing Type	Persons per Household [1]	Maximum Supportable Fee per Unit	Current Fee	Increase/ (Decrease)
Single Family	2.62	\$962	\$892	\$70
Multifamily	1.85	\$679	\$802	(\$123)

### Nonresidential

Development Type	Jobs per 1,000 Sq Ft [2]	Maximum Supportable Fee per KSF	Current Fee	Increase/ (Decrease)
Retail	2.34	\$1,200	\$1,076	\$124
Office	2.97	\$1,520	\$576	\$944
Industrial	1.59	\$815	\$258	\$557
Warehouse	0.34	\$176	\$115	\$61
Institutional	2.83	\$1,448	\$383	\$1,065
Hotel	3.21	\$1,643	\$1,076	\$567

[1] Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates

[2] Source: Trip Generation, Institute of Transportation Engineers, 10th Edition (2017)

## ADMINISTRATIVE FACILITIES NEEDS ANALYSIS & FUNDING STRATEGY

To estimate the 10-year growth needs for Administrative Offices in Nassau County, the current level of service is applied to the residential and nonresidential growth projected. Including municipalities, Nassau County is projected to increase by 31,304 residents and 6,377 jobs over the next ten years (see Appendix A). Listed in Figure 15, there will need to be a total of 140,625 square feet of office space to accommodate the growth, with future development accounting for 30,992 square feet. By applying the average cost (\$205 per square feet), the total expenditure for the growth is calculated (30,992 square feet x \$205 = \$6,352,360).

**Figure 15. Projected Growth-Related Capital Costs for Administrative Offices**

Infrastructure	Level of Service		Demand Unit	Cost / Sq. Ft.
Administrative Offices	Residential	0.77	Square Feet	\$205
	Nonresidential	1.08		

Growth-Related Need for Administrative Offices						
Year	Population	Jobs	Residential Square Feet	Nonresidential Square Feet	Total Square Feet	
Base	2019	110,878	22,461	85,376	24,257	109,633
Year 1	2020	116,286	23,786	89,540	25,689	115,229
Year 2	2021	119,194	24,347	91,780	26,295	118,075
Year 3	2022	122,103	24,909	94,019	26,901	120,920
Year 4	2023	125,012	25,470	96,259	27,507	123,766
Year 5	2024	127,921	26,031	98,499	28,114	126,613
Year 6	2025	130,829	26,593	100,739	28,720	129,459
Year 7	2026	133,667	27,154	102,924	29,326	132,250
Year 8	2027	136,506	27,715	105,109	29,932	135,041
Year 9	2028	139,344	28,276	107,295	30,539	137,834
Year 10	2029	142,182	28,838	109,480	31,145	140,625
Ten-Year Increase		31,304	6,377	<b>24,104</b>	<b>6,888</b>	<b>30,992</b>
			<b>Projected Expenditure</b>	<b>\$4,941,320</b>	<b>\$1,412,040</b>	<b>\$6,353,360</b>

<b>Growth-Related Expenditures for Administrative Offices</b>	<b>\$6,353,360</b>
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Source: TischlerBise analysis (see Appendix A for details about growth projections)

To estimate the 10-year growth needs for Court and Judicial Facilities in Nassau County, the current level of service is applied to the residential and nonresidential growth projected. Including municipalities, Nassau County is projected to increase by 31,304 residents and 6,377 jobs over the next ten years (see Appendix A). Listed in Figure 16, there will need to be a total of 202,520 square feet to accommodate the growth, with future development accounting for 44,631 square feet. By applying the average cost (\$227 per square feet), the total expenditure for the growth is calculated (44,631 square feet x \$227 = \$10,131,237).

**Figure 16. Projected Growth-Related Capital Costs for Court and Judicial Facilities**

Infrastructure	Level of Service		Demand Unit	Cost / Sq. Ft.
Court and Judicial Facilities	Residential	1.11	Square Feet	\$227
	Nonresidential	1.55		

Growth-Related Need for Court and Judicial Facilities						
Year	Population	Jobs	Residential Square Feet	Nonresidential Square Feet	Total Square Feet	
Base	2019	110,878	22,461	123,075	34,814	157,889
Year 1	2020	116,286	23,786	129,077	36,868	165,945
Year 2	2021	119,194	24,347	132,306	37,738	170,044
Year 3	2022	122,103	24,909	135,534	38,608	174,142
Year 4	2023	125,012	25,470	138,763	39,478	178,241
Year 5	2024	127,921	26,031	141,992	40,348	182,340
Year 6	2025	130,829	26,593	145,220	41,218	186,438
Year 7	2026	133,667	27,154	148,371	42,088	190,459
Year 8	2027	136,506	27,715	151,521	42,958	194,479
Year 9	2028	139,344	28,276	154,671	43,828	198,499
Year 10	2029	142,182	28,838	157,822	44,698	202,520
Ten-Year Increase		31,304	6,377	<b>34,747</b>	<b>9,884</b>	<b>44,631</b>
				<b>\$7,887,569</b>	<b>\$2,243,668</b>	<b>\$10,131,237</b>

**Growth-Related Expenditures for Court and Judicial Facilities | \$10,131,237**

Source: TischlerBise analysis (see Appendix A for details about growth projections)

To estimate the 10-year growth needs for Detention Center in Nassau County, the current level of service is applied to the residential and nonresidential growth projected. Including municipalities, Nassau County is projected to increase by 31,304 residents and 6,377 jobs over the next ten years (see Appendix A). Listed in Figure 17, there will need to be a total of 58,187 square feet to accommodate the growth, with future development accounting for 12,823 square feet. By applying the average cost (\$200 per square feet), the total expenditure for the growth is calculated (12,823 square feet x \$200 = \$2,564,600).

**Figure 17. Projected Growth-Related Capital Costs for Detention Center**

Infrastructure	Level of Service		Demand Unit	Cost / Sq. Ft.
Detention Center	Residential	0.32	Square Feet	per person
	Nonresidential	0.44		per job
				\$200

Growth-Related Need for Detention Center						
Year	Population	Jobs	Residential Square Feet	Nonresidential Square Feet	Total Square Feet	
Base	2019	110,878	22,461	35,481	9,883	45,364
Year 1	2020	116,286	23,786	37,211	10,466	47,677
Year 2	2021	119,194	24,347	38,142	10,713	48,855
Year 3	2022	122,103	24,909	39,073	10,960	50,033
Year 4	2023	125,012	25,470	40,004	11,207	51,211
Year 5	2024	127,921	26,031	40,935	11,454	52,389
Year 6	2025	130,829	26,593	41,865	11,701	53,566
Year 7	2026	133,667	27,154	42,774	11,948	54,722
Year 8	2027	136,506	27,715	43,682	12,195	55,877
Year 9	2028	139,344	28,276	44,590	12,442	57,032
Year 10	2029	142,182	28,838	45,498	12,689	58,187
Ten-Year Increase		31,304	6,377	<b>10,017</b>	<b>2,806</b>	<b>12,823</b>
		<b>Projected Expenditure</b>		<b>\$2,003,400</b>	<b>\$561,200</b>	<b>\$2,564,600</b>

<b>Growth-Related Expenditures for Detention Center</b>	<b>\$2,564,600</b>
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Source: TischlerBise analysis (see Appendix A for details about growth projections)

Shown in Figure 18, the projected growth over the next ten years is estimated to cost \$19 million in Administrative Facilities. The maximum supportable impact fees are estimated to generated \$13.4 million over the next ten years from the projected residential and nonresidential development. This revenue covers 70 percent of the cost for needed Administrative capital facilities. The Administrative Facilities Impact Fee revenue is projected to fall short of the total cost because of the credit included to ensure no double payment occurs.

Additionally, growth-related costs exceed revenues because these facilities are serving the whole County; however, the County does not collect an impact fee from development in the City of Fernandina Beach or Towns, creating a revenue gap. Also, there are visitors to the County which are being served but not being charged a fee.

Lastly, because of the incremental expansion methodology, to the extent the rate of development either accelerates or slows down, there will be a corresponding change in fee revenue and the timing of capital improvements.

**Figure 18. Revenue from Administrative Facilities Impact Fee**

**Infrastructure Costs for Admin Facilities**

	Total Cost	Growth Cost
Administrative Offices	\$6,353,360	\$6,353,360
Court and Judicial Facilities	\$10,131,237	\$10,131,237
Detention Center	\$2,564,600	\$2,564,600
<b>Total Expenditures</b>	<b>\$19,049,197</b>	<b>\$19,049,197</b>

**Projected Development Impact Fee Revenue**

		Single Family \$962 per unit	Multifamily \$679 per unit	Retail \$1,200 per KSF	Office \$1,520 per KSF	Industrial \$815 per KSF	Institutional \$1,448 per KSF	Hotel \$1,643 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF	KSF
Base	2019	28,467	3,884	2,215	340	2,018	2,321	848
Year 1	2020	30,166	4,152	2,393	432	2,181	2,396	883
Year 2	2021	31,074	4,293	2,464	467	2,247	2,425	898
Year 3	2022	31,981	4,434	2,534	503	2,313	2,455	912
Year 4	2023	32,888	4,575	2,605	538	2,379	2,484	927
Year 5	2024	33,794	4,716	2,676	573	2,445	2,513	941
Year 6	2025	34,701	4,857	2,747	609	2,510	2,543	956
Year 7	2026	35,582	4,994	2,818	644	2,576	2,572	970
Year 8	2027	36,464	5,131	2,888	679	2,642	2,602	985
Year 9	2028	37,345	5,268	2,959	714	2,707	2,631	999
Year 10	2029	38,226	5,404	3,029	749	2,773	2,660	1,014
Ten-Year Increase		9,759	1,520	814	409	755	339	165
Projected Revenue		\$9,387,936	\$1,032,199	\$976,883	\$621,849	\$615,575	\$490,823	\$271,695
							<b>Projected Revenue =&gt;</b>	<b><u>\$13,396,960</u></b>
							<b>Total Expenditures =&gt;</b>	<b><u>\$19,049,197</u></b>
							<b>Non-Impact Fee Funding=&gt;</b>	<b><u>\$5,652,237</u></b>

## SHERIFF IMPACT FEE

The Sheriff Impact Fee includes three infrastructure components:

1. Sheriff Facilities
2. 911 Call Center
3. Sheriff Vehicles

Only the facility structures are included in the Sheriff Impact Fee analysis. It is assumed that the **County currently has enough land to build facilities or land will be contributed in the future to the County from developers.**

### SERVICE AREA

The City of Fernandina Beach provides law enforcements services to its residents, so Nassau County is not the primary public safety provider. However, neither the Town of Callahan or Hillard have police departments and the County's Sheriff's Office is providing law enforcement services. As a result, the level of service is countywide, but excludes Fernandina Beach.

### DEMAND FACTORS AND PROJECTED GROWTH

The residential Sheriff Impact Fees are calculated per housing unit, based on persons per household. For the nonresidential Sheriff Impact Fees, TischlerBise recommends using the widely accepted approach of using vehicle trips as the demand indicator for public safety facilities and vehicles. Trip generation rates are used for nonresidential development because they are generally representative of the presence of people on nonresidential property, which correlates with demand for law enforcement services. Unlike other potential nonresidential demand indicators such as building size or employees per 1,000 square feet, trip generation rates account for the presence of customers, patrons, and other invitees on nonresidential property. Additionally, the trips generated by nonresidential development can reasonably be expected to create demand for law enforcement services due to vehicular accidents and other vehicular incidents that stem from or are attributable to such trips. Trip generation rates are highest for retail developments, such as shopping centers, and lowest for industrial development. Office and institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for public safety from nonresidential development. Other possible nonresidential demand indicators, such as employment or floor area, will not accurately reflect the demand for service. For example, if employees per 1,000 square feet were used as the demand indicator, Sheriff impact fees would be too high for office and institutional development because offices typically have more employees per 1,000 square feet than retail uses.

Currently, there is a peak population of 92,918 residents and 56,475 jobs in Nassau County excluding Fernandina Beach. Illustrated in Figure 19, over the next ten years there is a projected increase of 11,279 housing units and 30,211 peak population in Nassau County excluding Fernandina Beach. This is a 35 percent increase from the base year. Also, there is a projected increase of 18,264 nonresidential vehicle



trips, a 32 percent increase. Further details about the growth projections can be found in the Appendix A: Demographic Data Chapter.

**Figure 19. Countywide Projected Residential and Nonresidential Growth (excluding Fernandina Beach)**

Nassau County Excluding Fernandina Beach	Base Year	5-Year Increment						Total Increase
	2019	2020	2021	2022	2023	2024	2029	
<b>Residential [1]</b>								
Housing Units	32,352	34,319	35,367	36,415	37,463	38,511	43,630	11,279
Peak Population	92,918	98,217	101,017	103,817	106,617	109,416	123,129	30,211
<b>Nonresidential [2]</b>								
Vehicle Trips	56,475	60,459	62,050	63,640	65,229	66,816	74,740	18,264

[1] Source: Nassau County, FL Growth Trends Report (2019), Nassau County; Florida Bureau of Economic and Business Research (BEER); U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates; Amelia Island Tourist Development Council, Visitor Profile 2018; Nassau County, Planning and Economic Opportunity Dept.

[2] Source: Trip Generation, Institute of Transportation Engineers, 10th Edition (2017); National Household Travel Survey, 2009

### PROPORTIONATE SHARE FACTORS

Both residential and nonresidential developments increase the demand on Sheriff services and facilities. Since Sheriff geocoded calls for service data are not available, to calculate the proportional share between residential and nonresidential demand on service and facilities, a functional population approach is used. The functional population approach allocates the cost of the facilities to residential and nonresidential development based on the activity of residents and workers in the County through the 24 hours in a day.

Residents that do not work are assigned 20 hours per day to residential development and 4 hours per day to nonresidential development (annualized averages). Residents that work in Nassau County are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents that work outside the County are assigned 14 hours to residential development, the remaining hours in the day are assumed to be spent outside of the County working. Inflow commuters are assigned 10 hours to nonresidential development. Based on the most recent functional population data of Nassau County, residential development accounts for 78 percent of the functional population, while nonresidential development accounts for 22 percent, see Figure 20. The figure is used only for the functional population calculation, population and job estimates are produced separately.

Figure 20. Proportionate Share Factors

Nassau County, FL (2015)			
		Demand Hours/Day	Person Hours
<b>Residential</b>			
Population*	78,444		
Residents Not Working	45,916	20	918,320
Employed Residents	32,528		
Employed in Nassau County	11,644	14	163,016
Employed outside Nassau County	20,884	14	292,376
	Residential Subtotal		1,373,712
	<b>Residential Share =&gt;</b>		<b>78%</b>
<b>Nonresidential</b>			
Non-working Residents	45,916	4	183,664
Jobs Located in Nassau County	20,537		
Residents Employed in Nassau County	11,644	10	116,440
Non-Resident Workers (inflow commuters)	8,893	10	88,930
	Nonresidential Subtotal		389,034
	<b>Nonresidential Share =&gt;</b>		<b>22%</b>
	TOTAL		1,762,746

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

\* Source: U.S. Census Bureau, American Community Survey, 2015

## SHERIFF FACILITIES

Figure 21 provides an inventory of Nassau County’s Sheriff facilities. There is a total of 44,580 square feet of Sheriff space, which is attributed to residential and nonresidential development based on the proportionate share. The level of service is found by dividing the floor area by the base year demand units (2019 population and nonresidential vehicle trips). As a result, the current infrastructure standard is 0.37 square feet per resident and 0.17 square feet per nonresidential vehicle trip. The two Sheriff facilities have a total replacement cost of \$9.9 million, an average of \$223 per square foot. The replacement cost is the current insurance value and does not include the cost of land. As a result, to maintain current levels of service, there is a capital cost of \$83 per resident and \$38 per nonresidential vehicle trips.

**Figure 21. Sheriff Facilities Level of Service**

Facility	Square Feet	Cost per Square Foot	Replacement Cost
Sheriff Admin Office	37,400	\$256	\$9,580,000
Emergency Op Center	7,180	\$49	\$352,900
<b>TOTAL</b>	<b>44,580</b>		<b>\$9,932,900</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Facility Square Feet	34,772	9,808
2019 Population or Nonres. Trips	92,918	56,475
<b>Square Feet per Person or Nonres. Trip</b>	<b>0.37</b>	<b>0.17</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person or Nonres. Trips	0.37	0.17
Average Cost per Square Foot	\$223	\$223
<b>Capital Cost Per Person or Nonres. Trip</b>	<b>\$83</b>	<b>\$38</b>

Source: Facility information was provided by the Facility Department. The replacement cost is the current insurance value and does not include the cost of land.

## 911 CALL CENTER FACILITIES

Figure 22 provides an inventory of Nassau County’s 911 Call Center. There is a total of 5,030 square feet of floor area, which is attributed to residential and nonresidential development based on the proportionate share. The level of service is found by dividing the office space by the base year demand units (2019 population and nonresidential vehicle trips). As a result, the current infrastructure standard is 0.04 square feet per resident and 0.02 square feet per nonresidential vehicle trip. The center has a total replacement cost of \$2.8 million, an average of \$550 per square foot. The replacement cost is the current insurance value and does not include the cost of land. As a result, to maintain current levels of service, there is a capital cost of \$22 per resident and \$11 per nonresidential vehicle trips.

**Figure 22. 911 Call Center Facilities Level of Service**

Facility	Square Feet	Cost per Square Foot	Replacement Cost
911 Call Center	5,030	\$550	\$2,766,500
<b>TOTAL</b>	<b>5,030</b>		<b>\$2,766,500</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Facility Square Feet	3,923	1,107
2019 Population or Nonres. Trips	92,918	56,475
<b>Square Feet per Person or Nonres. Trip</b>	<b>0.04</b>	<b>0.02</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person or Nonres. Trips	0.04	0.02
Average Cost per Square Foot	\$550	\$550
<b>Capital Cost Per Person or Nonres. Trip</b>	<b>\$22</b>	<b>\$11</b>

Source: Facility information was provided by the Facility Department. The replacement cost is the current insurance value and does not include the cost of land.

## SHERIFF VEHICLES

Figure 23 provides an inventory of Nassau County’s existing vehicles used by the Sheriff’s Office. In total, there are 175 vehicles. The current service standard is 1.47 vehicles per 1,000 residents and 0.68 vehicles per 1,000 nonresidential vehicle trips. The fleet of vehicles averages \$42,449 per unit. As a result, to maintain current levels of service, there is a capital cost of \$62 per resident and \$29 per nonresidential vehicle trips.

**Figure 23. Sheriff Vehicles Level of Service**

Vehicle Type	Units	Cost per Vehicle	Replacement Cost
Patrol Sedan	59	\$27,560	\$1,626,064
Patrol SUV	96	\$54,487	\$5,230,752
Truck	9	\$20,000	\$180,000
Van	8	\$44,100	\$352,800
Motorcycle	3	\$13,000	\$39,000
<b>TOTAL</b>	<b>175</b>		<b>\$7,428,616</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Vehicles	136.50	38.50
2019 Population or Nonres. Trips	92,918	56,475
<b>Units per 1,000 Persons or Nonres. Trips</b>	<b>1.47</b>	<b>0.68</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Units per 1,000 Persons or Nonres. Trips	1.47	0.68
Average Cost per Vehicle	\$42,449	\$42,449
<b>Capital Cost Per Person or Nonres. Trip</b>	<b>\$62</b>	<b>\$29</b>

Source: Vehicle inventory and unit costs were provided by the County’s Sheriff’s Office, 2019.

**CREDIT FOR FUTURE DEBT PAYMENTS**

To ensure fee-payers avoid potential double payment for annual debt service, TischlerBise included a credit in the development impact fee calculations. The current debt is for Sheriff facility expansions funded by Public Improvement Revenue Bond 2007 series.

Following the same methodology as the level of service analysis, annual debt service is applied to residential and nonresidential development and then divided by annual demand unit to yield payments per person or per nonresidential vehicle trip. To account for the time value of money, annual payments are discounted using a net present value formula based on the applicable discount (interest) rate. This results in a credit of \$4 per person and \$2 per nonresidential vehicle trip.

**Figure 24. Future Debt Payments for Sheriff Facilities**

				<b>Residential</b>				<b>Nonresidential</b>				
<b>Fiscal Year</b>	<b>Payment</b>	<b>Residential 78%</b>	<b>Nonresidential 22%</b>	<b>Fiscal Year</b>	<b>Payment</b>	<b>Projected Population</b>	<b>Payment/ Capita</b>	<b>Fiscal Year</b>	<b>Payment</b>	<b>Projected Nonres. Vehicle Trips</b>	<b>Payment/ Trip</b>	
Base Year	\$46,863	\$36,553	\$10,310	Base Year	\$36,553	92,918	\$0.39	Base Year	\$10,310	56,475	\$0.18	
2020	\$49,339	\$38,485	\$10,855	2020	\$38,485	98,217	\$0.39	2020	\$10,855	60,459	\$0.18	
2021	\$51,816	\$40,416	\$11,399	2021	\$40,416	101,017	\$0.40	2021	\$11,399	62,050	\$0.18	
2022	\$54,292	\$42,348	\$11,944	2022	\$42,348	103,817	\$0.41	2022	\$11,944	63,640	\$0.19	
2023	\$57,150	\$44,577	\$12,573	2023	\$44,577	106,617	\$0.42	2023	\$12,573	65,229	\$0.19	
2024	\$66,217	\$51,650	\$14,568	2024	\$51,650	109,416	\$0.47	2024	\$14,568	66,816	\$0.22	
2025	\$66,217	\$51,650	\$14,568	2025	\$51,650	112,216	\$0.46	2025	\$14,568	68,403	\$0.21	
2026	\$66,217	\$51,650	\$14,568	2026	\$51,650	114,944	\$0.45	2026	\$14,568	69,989	\$0.21	
2027	\$66,217	\$51,650	\$14,568	2027	\$51,650	117,673	\$0.44	2027	\$14,568	71,574	\$0.20	
2028	\$66,217	\$51,650	\$14,568	2028	\$51,650	120,401	\$0.43	2028	\$14,568	73,157	\$0.20	
2029	\$80,327	\$62,655	\$17,672	2029	\$62,655	123,129	\$0.51	2029	\$17,672	74,740	\$0.24	
2030	\$80,327	\$62,655	\$17,672	2030	\$62,655	125,857	\$0.50	2030	\$17,672	76,322	\$0.23	
2031	\$80,327	\$62,655	\$17,672	2031	\$62,655	128,585	\$0.49	2031	\$17,672	77,904	\$0.23	
<b>Total</b>	<b>\$831,527</b>	<b>\$648,594</b>	<b>\$182,937</b>	<b>Total</b>	<b>\$648,594</b>		<b>\$5.76</b>	<b>Total</b>	<b>\$182,937</b>		<b>\$2.66</b>	
							Discount Rate				4.50%	
							<b>Credit per Person</b>				<b>\$4</b>	
											<b>Credit per Nonres. Vehicle Trip</b>	<b>\$2</b>

Source: Nassau County 2018 Comprehensive Annual Financial Report (CAFR); Public Improvement Revenue and Refunding Bond Series 2007 and 2001 Official Statement

## CREDIT FOR SALES SURTAX REVENUE

As illustrated at the beginning of this report, over the next 20 years, there is an estimated sales surtax funding of \$5.9 million for Sheriff facilities. The corresponding credit to ensure new development does not double pay for capital facilities is calculated in Figure 25. The estimated revenue is attributed to residential and nonresidential growth based on the current functional population proportionate share. For example, \$4.6 million is attributed to residential development ( $\$5,894,349 \times 78\% = \$4,597,592$ ). The total share of the revenue is then divided by the base year population and nonresidential vehicle trips to find the proportionate credit. In the residential example, the credit per person is \$49 ( $\$4,597,592 / 92,918$  residents = \$49 per person, rounded).

**Figure 25. Sheriff Facilities 20-Year Sales Surtax Funding Estimate**

	20-Year Sales Surtax Funding Estimate	
	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Sales Surtax	\$4,597,592	\$1,296,757
2019 Population or Nonres. Trips	92,918	56,475
<b>Credit per Person or Nonres. Trip</b>	<b>\$49</b>	<b>\$23</b>

Source: Analysis of Nassau County Capital Improvement Plan, FY19/20-FY23/24 and dedicated capital funding from sales surtax

## SHERIFF IMPACT FEE

Figure 26 indicates cost factors for the updated Sheriff Impact Fee. Maximum supportable fees by dwelling unit are equal to the average number of persons per household multiplied by the total capital cost per person. For example, a single family unit would pay a fee of \$299 (rounded) based on an average of 2.62 persons per dwelling multiplied by a total capital cost of \$114 per person.

Maximum supportable fees for nonresidential development are equal to the vehicle trip rate per 1,000 square feet multiplied by the total capital cost per vehicle trip. For example, a retail development of 1,000 square feet would pay \$761 (rounded) based on an average of 14.35 vehicle trips per 1,000 square feet multiplied by an average cost of \$53 per trip.

**Figure 26. Maximum Supportable Sheriff Impact Fee**

Fee Component	Cost per Person	Cost per Nonres. Vehicle Trip
Sheriff Facilities	\$83	\$38
911 Communications	\$22	\$11
Sheriff Vehicles	\$62	\$29
<b>Gross Total</b>	<b>\$167</b>	<b>\$78</b>
<b>Credit for Existing Debt</b>	<b>(\$4)</b>	<b>(\$2)</b>
<b>Credit for County Sales Tax</b>	<b>(\$49)</b>	<b>(\$23)</b>
<b>Net Total</b>	<b>\$114</b>	<b>\$53</b>

### Residential

Housing Type	Persons per Household [1]	Maximum Supportable Fee per Unit	Current Fee	Increase/ (Decrease)
Single Family	2.62	\$299	\$77	\$222
Multifamily	1.85	\$211	\$70	\$141

### Nonresidential

Development Type	Trips per 1,000 Sq Ft [2]	Maximum Supportable Fee per KSF	Current Fee	Increase/ (Decrease)
Retail	14.35	\$761	\$95	\$666
Office	4.87	\$258	\$50	\$208
Industrial	1.97	\$104	\$22	\$82
Warehouse	0.87	\$46	\$9	\$37
Institutional	5.36	\$284	\$34	\$250
Hotel	7.82	\$414	\$95	\$319

[1] Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates

[2] Source: [Trip Generation](#), Institute of Transportation Engineers, 10th Edition (2017)

## SHERIFF NEEDS ANALYSIS & FUNDING STRATEGY

To estimate the 10-year growth needs for Sheriff Facilities in Nassau County, the current level of service is applied to the residential and nonresidential growth projected. Nassau County, excluding the City of Fernandina Beach, is projected to increase by 30,211 residents and 18,264 jobs over the next ten years (see Appendix A). Listed in Figure 27, there will need to be a total of 58,264 square feet to accommodate the growth, with future development accounting for 14,283 square feet. By applying the average cost (\$223 per square feet), the total expenditure for the growth is calculated (14,283 square feet x \$223 = \$3,185,109).

**Figure 27. Projected Growth-Related Capital Costs for Sheriff Facilities**

Infrastructure	Level of Service		Demand Unit	Cost / Sq. Ft.
Sheriff Facilities	Residential	0.37	Square Feet	\$223
	Nonresidential	0.17		

Growth-Related Need for Sheriff Facilities						
Year	Population	Nonres. Trips	Residential Square Feet	Nonresidential Square Feet	Total Square Feet	
Base	2019	92,918	56,475	34,380	9,601	43,981
Year 1	2020	98,217	60,459	36,340	10,278	46,618
Year 2	2021	101,017	62,050	37,376	10,548	47,924
Year 3	2022	103,817	63,640	38,412	10,819	49,231
Year 4	2023	106,617	65,229	39,448	11,089	50,537
Year 5	2024	109,416	66,816	40,484	11,359	51,843
Year 6	2025	112,216	68,403	41,520	11,629	53,149
Year 7	2026	114,944	69,989	42,529	11,898	54,427
Year 8	2027	117,673	71,574	43,539	12,168	55,707
Year 9	2028	120,401	73,157	44,548	12,437	56,985
Year 10	2029	123,129	74,740	45,558	12,706	58,264
Ten-Year Increase		30,211	18,264	<b>11,178</b>	<b>3,105</b>	<b>14,283</b>
			<b>Projected Expenditure</b>	<b>\$2,492,694</b>	<b>\$692,415</b>	<b>\$3,185,109</b>

**Growth-Related Expenditures for Sheriff Facilities | \$3,185,109**

Source: TischlerBise analysis (see Appendix A for details about growth projections)



To estimate the 10-year growth needs for 911 Call Center in Nassau County, the current level of service is applied to the residential and nonresidential growth projected. Nassau County, excluding the City of Fernandina Beach, is projected to increase by 30,211 residents and 18,264 jobs over the next ten years (see Appendix A). Listed in Figure 28, there will need to be a total of 6,420 square feet to accommodate the growth, with future development accounting for 1,573 square feet. By applying the average cost (\$550 per square feet), the total expenditure for the growth is calculated (1,573 square feet x \$550 = \$865,150).

**Figure 28. Projected Growth-Related Capital Costs for 911 Call Center**

Infrastructure	Level of Service		Demand Unit	Cost / Sq. Ft.
911 Call Center	Residential	0.04	Square Feet	\$550
	Nonresidential	0.02		

Growth-Related Need for 911 Call Center						
Year	Population	Nonres. Trips	Residential Square Feet	Nonresidential Square Feet	Total Square Feet	
Base	2019	92,918	56,475	3,717	1,130	4,847
Year 1	2020	98,217	60,459	3,929	1,209	5,138
Year 2	2021	101,017	62,050	4,041	1,241	5,282
Year 3	2022	103,817	63,640	4,153	1,273	5,426
Year 4	2023	106,617	65,229	4,265	1,305	5,570
Year 5	2024	109,416	66,816	4,377	1,336	5,713
Year 6	2025	112,216	68,403	4,489	1,368	5,857
Year 7	2026	114,944	69,989	4,598	1,400	5,998
Year 8	2027	117,673	71,574	4,707	1,431	6,138
Year 9	2028	120,401	73,157	4,816	1,463	6,279
Year 10	2029	123,129	74,740	4,925	1,495	6,420
Ten-Year Increase		30,211	18,264	<b>1,208</b>	<b>365</b>	<b>1,573</b>
		<b>Projected Expenditure</b>		<b>\$664,400</b>	<b>\$200,750</b>	<b>\$865,150</b>

**Growth-Related Expenditures for 911 Call Center | \$865,150**

Source: TischlerBise analysis (see Appendix A for details about growth projections)

To estimate the 10-year growth needs for Sheriff Vehicles in Nassau County, the current level of service is applied to the residential and nonresidential growth projected. Nassau County, excluding the City of Fernandina Beach, is projected to increase by 30,211 residents and 18,264 jobs over the next ten years (see Appendix A). Listed in Figure 29, there will need to be a total of 231.82 vehicles to accommodate the growth, with future development accounting for 56.83 vehicles. By applying the average cost (\$42,449 per vehicle), the total expenditure for the growth is calculated (56.83 vehicles x \$42,449 = \$2,412,390).

**Figure 29. Projected Growth-Related Capital Costs for Sheriff Vehicles**

Infrastructure	Level of Service		Demand Unit	Cost / Unit
Sheriff Vehicles	Residential	1.47	per 1,000 persons	\$42,449
	Nonresidential	0.68	per 1,000 vehicle trips	

Growth-Related Need for Sheriff Vehicles						
Year	Population	Nonres. Trips	Residential Vehicles	Nonresidential Vehicles	Total Vehicles	
Base	2019	92,918	56,475	136.59	38.40	174.99
Year 1	2020	98,217	60,459	144.38	41.11	185.49
Year 2	2021	101,017	62,050	148.50	42.19	190.69
Year 3	2022	103,817	63,640	152.61	43.27	195.88
Year 4	2023	106,617	65,229	156.73	44.36	201.09
Year 5	2024	109,416	66,816	160.84	45.44	206.28
Year 6	2025	112,216	68,403	164.96	46.51	211.47
Year 7	2026	114,944	69,989	168.97	47.59	216.56
Year 8	2027	117,673	71,574	172.98	48.67	221.65
Year 9	2028	120,401	73,157	176.99	49.75	226.74
Year 10	2029	123,129	74,740	181.00	50.82	231.82
Ten-Year Increase		30,211	18,264	<b>44.41</b>	<b>12.42</b>	<b>56.83</b>
		<b>Projected Expenditure</b>		<b>\$1,885,170</b>	<b>\$527,219</b>	<b>\$2,412,390</b>

<b>Growth-Related Expenditures for Sheriff Vehicles</b>	<b>\$2,412,390</b>
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Source: TischlerBise analysis (see Appendix A for details about growth projections)

As shown in Figure 30, the projected growth over the next ten years is estimated to cost \$6.5 million in Sheriff Facilities. The maximum supportable impact fees are estimated to generate \$4.2 million in revenue. The revenue is projected to fall short of growth-related costs by 35 percent, \$2.3 million. This is the result of the credits included to avoid any double payment issues. Additionally, the deficit is a result of visitors to the County which are being served by the Sheriff’s Office but not being charged a fee.

Because of the incremental expansion methodology, to the extent the rate of development either accelerates or slows down, there will be a corresponding change in fee revenue and the timing of capital improvements.

**Figure 30. Projected Revenue from Sheriff Impact Fee**

**Infrastructure Costs for Sheriff Facilities**

	Total Cost	Growth Cost
Sheriff Facilities	\$3,185,109	\$3,185,109
911 Communications	\$865,150	\$865,150
Sheriff Vehicles	\$2,412,390	\$2,412,390
<b>Total Expenditures</b>	<b>\$6,462,649</b>	<b>\$6,462,649</b>

**Projected Development Impact Fee Revenue**

		Single Family \$299 per unit	Multifamily \$211 per unit	Retail \$761 per KSF	Office \$258 per KSF	Industrial \$104 per KSF	Institutional \$284 per KSF	Hotel \$414 per KSF	
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF	KSF	
Base	2019	28,467	3,884	2,215	340	2,018	2,321	848	
Year 1	2020	30,166	4,152	2,393	432	2,181	2,396	883	
Year 2	2021	31,074	4,293	2,464	467	2,247	2,425	898	
Year 3	2022	31,981	4,434	2,534	503	2,313	2,455	912	
Year 4	2023	32,888	4,575	2,605	538	2,379	2,484	927	
Year 5	2024	33,794	4,716	2,676	573	2,445	2,513	941	
Year 6	2025	34,701	4,857	2,747	609	2,510	2,543	956	
Year 7	2026	35,582	4,994	2,818	644	2,576	2,572	970	
Year 8	2027	36,464	5,131	2,888	679	2,642	2,602	985	
Year 9	2028	37,345	5,268	2,959	714	2,707	2,631	999	
Year 10	2029	38,226	5,404	3,029	749	2,773	2,660	1,014	
Ten-Year Increase		9,759	1,520	814	409	755	339	165	
Projected Revenue		\$2,917,872	\$320,757	\$619,507	\$105,551	\$78,552	\$96,266	\$68,461	
								<b>Projected Revenue =&gt;</b>	<b>\$4,206,966</b>
								<b>Total Expenditures =&gt;</b>	<b>\$6,462,649</b>
								<b>Non-Impact Fee Funding=&gt;</b>	<b>\$2,255,683</b>

## FIRE IMPACT FEE

The Fire Impact Fee includes two infrastructure components:

1. Fire Station
2. Fire Apparatus Vehicles

Land for stations is not included in this analysis. It is assumed that the **County currently has enough land to build facilities or land will be contributed in the future to the County from developers.**

### SERVICE AREA

The City of Fernandina Beach provides fire services to its residents, so Nassau County is not the primary public safety provider. However, neither the Town of Callahan or Hilliard have fire departments and the County's Fire Department is providing fire services. As a result, the level of service is countywide, but excludes Fernandina Beach.

### DEMAND FACTORS AND PROJECTED GROWTH

The residential Fire Impact Fees are calculated per housing unit, based on persons per household. For the nonresidential Fire Impact Fees, TischlerBise recommends using the widely accepted approach of using vehicle trips as the demand indicator for public safety facilities and vehicles. Trip generation rates are used for nonresidential development because they are generally representative of the presence of people on nonresidential property, which correlates with demand for fire services. Unlike other potential nonresidential demand indicators such as building size or employees per 1,000 square feet, trip generation rates account for the presence of customers, patrons, and other invitees on nonresidential property. Additionally, the trips generated by nonresidential development can reasonably be expected to create demand for fire services due to vehicular accidents and other vehicular incidents that stem from or are attributable to such trips. Trip generation rates are highest for retail developments, such as shopping centers, and lowest for industrial development. Office and institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for public safety from nonresidential development. Other possible nonresidential demand indicators, such as employment or floor area, will not accurately reflect the demand for service. For example, if employees per 1,000 square feet were used as the demand indicator, Fire impact fees would be too high for office and institutional development because offices typically have more employees per 1,000 square feet than retail uses.

Currently, there is a peak population of 92,918 residents and 56,475 jobs in Nassau County excluding Fernandina Beach. Illustrated in Figure 31, over the next ten years there is a projected increase of 11,279 housing units and 30,211 peak population in Nassau County excluding Fernandina Beach. This is a 35 percent increase from the base year. Also, there is a projected increase of 18,264 nonresidential vehicle trips, a 32 percent increase. Further details about the growth projections can be found in the Appendix A: Demographic Data Chapter.

**Figure 31. Countywide Projected Residential and Nonresidential Growth (excluding Fernandina Beach)**

Nassau County Excluding Fernandina Beach	Base Year	5-Year Increment						Total Increase
	2019	2020	2021	2022	2023	2024	2029	
<b>Residential [1]</b>								
Housing Units	32,352	34,319	35,367	36,415	37,463	38,511	43,630	11,279
Peak Population	92,918	98,217	101,017	103,817	106,617	109,416	123,129	30,211
<b>Nonresidential [2]</b>								
Vehicle Trips	56,475	60,459	62,050	63,640	65,229	66,816	74,740	18,264

[1] Source: Nassau County, FL Growth Trends Report (2019), Nassau County; Florida Bureau of Economic and Business Research (BEER); U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates; Amelia Island Tourist Development Council, Visitor Profile 2018; Nassau County, Planning and Economic Opportunity Dept.

[2] Source: Trip Generation, Institute of Transportation Engineers, 10th Edition (2017); National Household Travel Survey, 2009

### PROPORTIONATE SHARE FACTORS

Both residential and nonresidential developments increase the demand on Fire services and facilities. Since Fire geocoded calls for service data are not available, to calculate the proportional share between residential and nonresidential demand on service and facilities, a functional population approach is used. The functional population approach allocates the cost of the facilities to residential and nonresidential development based on the activity of residents and workers in the County through the 24 hours in a day.

Residents that do not work are assigned 20 hours per day to residential development and 4 hours per day to nonresidential development (annualized averages). Residents that work in Nassau County are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents that work outside the County are assigned 14 hours to residential development, the remaining hours in the day are assumed to be spent outside of the County working. Inflow commuters are assigned 10 hours to nonresidential development. Based on the most recent functional population data for Nassau County, residential development accounts for 78 percent of the functional population, while nonresidential development accounts for 22 percent, see Figure 32. The figure is used only for the functional population calculation, population and job estimates are produced separately.

**Figure 32. Proportionate Share Factors**

Nassau County, FL (2015)			
		Demand Hours/Day	Person Hours
<b>Residential</b>			
Population*	78,444		
Residents Not Working	45,916	20	918,320
Employed Residents	32,528		
Employed in Nassau County	11,644	14	163,016
Employed outside Nassau County	20,884	14	292,376
	Residential Subtotal		1,373,712
	<b>Residential Share =&gt;</b>		<b>78%</b>
<b>Nonresidential</b>			
Non-working Residents	45,916	4	183,664
Jobs Located in Nassau County	20,537		
Residents Employed in Nassau County	11,644	10	116,440
Non-Resident Workers (inflow commuters)	8,893	10	88,930
	Nonresidential Subtotal		389,034
	<b>Nonresidential Share =&gt;</b>		<b>22%</b>
	TOTAL		1,762,746

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

\* Source: U.S. Census Bureau, American Community Survey, 2015

## FIRE STATIONS

Established in the 2019-2020 Capital Improvement Plan, Nassau County has committed to increase its level of service for fire stations. Figure 33 lists the four fire stations that are planned to be constructed or replaced. In fact, Fire Station 71 is currently under construction. The County has committed nearly \$3.5 million for each project, which is more than the current insurance values and values used in the previous impact fee study. Since the County has set forward a plan to construct and improve fire stations at this level of service, the replacement cost for all fire stations is set at \$386 per square foot, the cost of Station 71. The station costs do not include land.

**Figure 33. Nassau County Fire Station Capital Improvement Plan**

Capital Improvement Plan	Estimated Floor Area (sq. ft) [1]	County's Planned Commitment	Cost per Sq. Ft.
Fire Station 71 - New	9,168	\$3,536,000	\$386
Fire Station 30 - Replacement	9,168	\$3,216,706	\$351
Fire Station 70 - Replacement	9,168	\$3,377,541	\$368
Fire Station 90 - Replacement	9,168	\$3,546,418	\$387

Source: Nassau County 2019-2020 Capital Improvement Plan

[1] Note: Design plans have not been approved for Station 30, 70, or 90.

However, it is assumed they will be similar to the new Station 71. To calculate a cost per square foot, the floor areas are assumed to be the same as Station 71.

Figure 34 provides an inventory of Nassau County's fire stations. There is a total of 41,596 square feet of fire station floor area, which is attributed to residential and nonresidential development based on the proportionate share. The level of service is found by dividing the fire station floor area by the base year demand unit. As a result, the current infrastructure standard is 0.35 square feet per resident and 0.16 square feet per nonresidential vehicle trip. After applying the cost per square foot (\$386), there is a capital cost of \$135 per resident and \$62 per nonresidential vehicle trips.

**Figure 34. Fire Station Level of Service**

Facility	Square Feet	Cost per Square Foot	Replacement Cost
Station 20	4,481	\$386	\$1,728,274
Station 30	2,723	\$386	\$1,050,232
Station 40	8,157	\$386	\$3,146,068
Station 50	2,501	\$386	\$964,609
Station 60	8,201	\$386	\$3,163,038
Station 70	3,120	\$386	\$1,203,351
Station 71	9,168	\$386	\$3,536,000
Station 90	3,245	\$386	\$1,251,562
<b>TOTAL</b>	<b>41,596</b>		<b>\$16,043,134</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Facility Square Feet	32,445	9,151
2019 Population or Nonres. Trips	92,918	56,475
<b>Square Feet per Person or Nonres. Trip</b>	<b>0.35</b>	<b>0.16</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person or Nonres. Trips	0.35	0.16
Average Cost per Square Foot	\$386	\$386
<b>Capital Cost Per Person or Nonres. Trip</b>	<b>\$135</b>	<b>\$62</b>

Source: Cost per square foot factor is from the new Station 71 construction. Cost factor is consistent with three other stations included in the County's 2019-2020 Capital Improvement Plan. The replacement cost does not include the cost of land.



## FIRE APPARATUS VEHICLES

Figure 35 provides an inventory of the Fire Department fire apparatuses. There is a total of 23 vehicles. The current service standard is 0.19 vehicles per 1,000 residents and 0.09 vehicles per 1,000 nonresidential vehicle trips. The fleet of vehicles averages \$448,478 per unit. As a result, to maintain current levels of service, there is a capital cost of \$85 per resident and \$40 per nonresidential vehicle trips.

**Figure 35. Fire Apparatus Vehicles Level of Service**

Vehicle Type	Units	Cost per Vehicle	Replacement Cost
Engine	8	\$616,000	\$4,928,000
Rescue	8	\$342,000	\$2,736,000
Ladder	1	\$1,393,000	\$1,393,000
Tanker	2	\$335,000	\$670,000
Utility	2	\$147,000	\$294,000
Battalion Truck	2	\$147,000	\$294,000
<b>TOTAL</b>	<b>23</b>		<b>\$10,315,000</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Vehicles	17.94	5.06
2019 Population or Nonres. Trips	92,918	56,475
<b>Units per 1,000 Persons or Nonres. Trips</b>	<b>0.19</b>	<b>0.09</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Units per 1,000 Persons or Nonres. Trips	0.19	0.09
Average Cost per Vehicle	\$448,478	\$448,478
<b>Capital Cost Per Person or Nonres. Trip</b>	<b>\$85</b>	<b>\$40</b>

Source: Costs per vehicle were provided by the County's Fire Department

## CREDIT FOR SALES SURTAX REVENUE

As illustrated at the beginning of this report, over the next 20 years, there is an estimated sales surtax funding of \$7.5 million for Fire facilities. The corresponding credit to ensure new development does not double pay for capital facilities is calculated in Figure 36. The estimated revenue is attributed to residential and nonresidential growth based on the current functional population proportionate share. For example, \$5.8 million is attributed to residential development ( $\$7,447,670 \times 78\% = \$5,809,182$ ). The total share of the revenue is then divided by the base year population and nonresidential vehicle trips to find the proportionate credit. In the residential example, the credit per person is \$63 ( $\$5,809,182 / 92,918$  residents = \$63 per person, rounded).

**Figure 36. Fire Facilities 20-Year Sales Surtax Funding Estimate**

	20-Year Sales Surtax Funding Estimate	Fire Facilities
		\$7,447,670
	Residential	Nonresidential
Proportionate Share	78%	22%
Share of Sales Surtax	\$5,809,182	\$1,638,487
2019 Population or Nonres. Trips	92,918	56,475
<b>Credit per Person or Nonres. Trip</b>	<b>\$63</b>	<b>\$29</b>

Source: Analysis of Nassau County Capital Improvement Plan, FY19/20-FY23/24 and dedicated capital funding from sales surtax

## FIRE IMPACT FEE

Figure 37 indicates cost factors for the updated Fire Impact Fee. Maximum supportable fees by dwelling unit are equal to the average number of persons per household multiplied by the total capital cost per person. For example, a single family unit would pay a fee of \$441 (rounded) based on an average of 2.62 persons per dwelling multiplied by a total capital cost of \$157 per person.

Maximum supportable fees for nonresidential development are equal to the vehicle trip rate per 1,000 square feet multiplied by the total capital cost per vehicle trip. For example, a retail development of 1,000 square feet would pay \$1,048 (rounded) based on an average of 14.35 vehicle trips per 1,000 square feet multiplied by an average cost of \$73 per trip.

**Figure 37. Maximum Supportable Fire Impact Fee**

Fee Component	Cost per Person	Cost per Nonres. Vehicle Trip
Fire Stations	\$135	\$62
Fire Vehicles	\$85	\$40
<b>Gross Total</b>	<b>\$220</b>	<b>\$102</b>
<b>Credit for County Sales Tax</b>	<b>(\$63)</b>	<b>(\$29)</b>
<b>Net Total</b>	<b>\$157</b>	<b>\$73</b>

### Residential

Housing Type	Persons per Household [1]	Maximum Supportable Fee per Unit	Current Fee	Increase/ (Decrease)
Single Family	2.62	\$411	\$169	\$242
Multifamily	1.85	\$290	\$152	\$138

### Nonresidential

Development Type	Trips per 1,000 Sq Ft [2]	Maximum Supportable Fee per KSF	Current Fee	Increase/ (Decrease)
Retail	14.35	\$1,048	\$204	\$844
Office	4.87	\$356	\$109	\$247
Industrial	1.97	\$144	\$49	\$95
Warehouse	0.87	\$64	\$21	\$43
Institutional	5.36	\$391	\$72	\$319
Hotel	7.82	\$571	\$204	\$367

[1] Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates

[2] Source: Trip Generation, Institute of Transportation Engineers, 10th Edition (2017)

## FIRE NEEDS ANALYSIS & FUNDING STRATEGY

To estimate the 10-year growth needs for Fire Stations in Nassau County, the current level of service is applied to the residential and nonresidential growth projected. Nassau County, excluding the City of Fernandina Beach, is projected to increase by 30,211 residents and 18,264 jobs over the next ten years (see Appendix A). Listed in Figure 38, there will need to be a total of 55,053 square feet to accommodate the growth, with future development accounting for 13,496 square feet. By applying the average cost (\$386 per square feet), the total expenditure for the growth is calculated (13,496 square feet x \$386 = \$5,209,456).

**Figure 38. Projected Growth-Related Capital Costs for Fire Stations**

Infrastructure	Level of Service		Demand Unit	Cost / Sq. Ft.
Fire Stations	Residential	0.35	Square Feet	\$386
	Nonresidential	0.16		

Growth-Related Need for Fire Stations						
Year		Population	Nonres. Trips	Residential Square Feet	Nonresidential Square Feet	Total Square Feet
Base	2019	92,918	56,475	32,521	9,036	41,557
Year 1	2020	98,217	60,459	34,376	9,673	44,049
Year 2	2021	101,017	62,050	35,356	9,928	45,284
Year 3	2022	103,817	63,640	36,336	10,182	46,518
Year 4	2023	106,617	65,229	37,316	10,437	47,753
Year 5	2024	109,416	66,816	38,296	10,691	48,987
Year 6	2025	112,216	68,403	39,276	10,945	50,221
Year 7	2026	114,944	69,989	40,231	11,198	51,429
Year 8	2027	117,673	71,574	41,186	11,452	52,638
Year 9	2028	120,401	73,157	42,140	11,705	53,845
Year 10	2029	123,129	74,740	43,095	11,958	55,053
Ten-Year Increase		30,211	18,264	<b>10,574</b>	<b>2,922</b>	<b>13,496</b>
<b>Projected Expenditure</b>				<b>\$4,081,564</b>	<b>\$1,127,892</b>	<b>\$5,209,456</b>

**Growth-Related Expenditures for Fire Stations | \$5,209,456**

Source: TischlerBise analysis (see Appendix A for details about growth projections)

To estimate the 10-year growth needs for Fire Vehicles in Nassau County, the current level of service is applied to the residential and nonresidential growth projected. Nassau County, excluding the City of Fernandina Beach, is projected to increase by 30,211 residents and 18,264 jobs over the next ten years (see Appendix A). Listed in Figure 39, there will need to be a total of 30.47 vehicles to accommodate the growth, with future development accounting for 7.47 vehicles. By applying the average cost (\$448,478 per vehicle), the total expenditure for the growth is calculated (7.47 vehicles x \$448,478 = \$3,350,131).

**Figure 39. Projected Growth-Related Capital Costs for Fire Vehicles**

Infrastructure	Level of Service		Demand Unit	Cost / Unit
Fire Vehicles	Residential	0.19	Vehicles	per 1,000 persons
	Nonresidential	0.09		per 1,000 vehicle trips

Growth-Related Need for Fire Vehicles						
Year		Population	Nonres. Trips	Residential Vehicles	Nonresidential Vehicles	Total Vehicles
Base	2019	92,918	56,475	17.94	5.06	23.00
Year 1	2020	98,217	60,459	18.96	5.42	24.38
Year 2	2021	101,017	62,050	19.50	5.56	25.06
Year 3	2022	103,817	63,640	20.04	5.70	25.74
Year 4	2023	106,617	65,229	20.58	5.84	26.42
Year 5	2024	109,416	66,816	21.13	5.99	27.12
Year 6	2025	112,216	68,403	21.67	6.13	27.80
Year 7	2026	114,944	69,989	22.19	6.27	28.46
Year 8	2027	117,673	71,574	22.72	6.41	29.13
Year 9	2028	120,401	73,157	23.25	6.55	29.80
Year 10	2029	123,129	74,740	23.77	6.70	30.47
Ten-Year Increase		30,211	18,264	<b>5.83</b>	<b>1.64</b>	<b>7.47</b>
		<b>Projected Expenditure</b>		<b>\$2,614,627</b>	<b>\$735,504</b>	<b>\$3,350,131</b>

<b>Growth-Related Expenditures for Fire Vehicles</b>	<b>\$3,350,131</b>
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Source: TischlerBise analysis (see Appendix A for details about growth projections)

As shown in Figure 40, the projected growth over the next ten years is estimated to cost \$8.6 million in Fire facilities. The maximum supportable impact fees are estimated to generate \$5.8 million in revenue. The Fire Impact Fee revenue is projected to fall short of growth-related costs by 32 percent, \$2.8 million. This is the result of the credit included to avoid any double payment issues. Additionally, the deficit is a result of visitors to the County which are being served by the Fire Department but not being charged a fee.

Because of the incremental expansion methodology, to the extent the rate of development either accelerates or slows down, there will be a corresponding change in fee revenue and the timing of capital improvements.

**Figure 40. Projected Revenue from Fire Impact Fee**

**Infrastructure Costs for Fire Facilities**

	<b>Total Cost</b>	<b>Growth Cost</b>
Fire Stations	\$5,209,456	\$5,209,456
Fire Vehicles	\$3,350,131	\$3,350,131
<b>Total Expenditures</b>	<b>\$8,559,587</b>	<b>\$8,559,587</b>

**Projected Development Impact Fee Revenue**

		<b>Single Family \$411 per unit</b>	<b>Multifamily \$290 per unit</b>	<b>Retail \$1,048 per KSF</b>	<b>Office \$356 per KSF</b>	<b>Industrial \$144 per KSF</b>	<b>Institutional \$391 per KSF</b>	<b>Hotel \$571 per KSF</b>
<b>Year</b>		<b>Housing Units</b>	<b>Housing Units</b>	<b>KSF</b>	<b>KSF</b>	<b>KSF</b>	<b>KSF</b>	<b>KSF</b>
Base	2019	28,467	3,884	2,215	340	2,018	2,321	848
Year 1	2020	30,166	4,152	2,393	432	2,181	2,396	883
Year 2	2021	31,074	4,293	2,464	467	2,247	2,425	898
Year 3	2022	31,981	4,434	2,534	503	2,313	2,455	912
Year 4	2023	32,888	4,575	2,605	538	2,379	2,484	927
Year 5	2024	33,794	4,716	2,676	573	2,445	2,513	941
Year 6	2025	34,701	4,857	2,747	609	2,510	2,543	956
Year 7	2026	35,582	4,994	2,818	644	2,576	2,572	970
Year 8	2027	36,464	5,131	2,888	679	2,642	2,602	985
Year 9	2028	37,345	5,268	2,959	714	2,707	2,631	999
Year 10	2029	38,226	5,404	3,029	749	2,773	2,660	1,014
Year-over-Year Increase		9,759	1,520	814	409	755	339	165
Projected Revenue		\$4,010,854	\$440,851	\$853,145	\$145,644	\$108,764	\$132,536	\$94,424
<b>Projected Revenue =&gt;</b>								<b>\$5,786,217</b>
<b>Total Expenditures =&gt;</b>								<b>\$8,559,587</b>
<b>Non-Impact Fee Funding=&gt;</b>								<b>\$2,773,370</b>

## SUMMARY PROJECTED FACILITY NEEDS AND FEE REVENUE

In summary, there is a projected need of 117,798 square feet of new facility space and 64 new vehicles to accommodate future growth. Much of the facility space is for Administrative needs, while the majority of the new vehicles is for the Sheriff's Office. The total cost for the new infrastructure is \$34.1 million. Over the next ten years, the maximum supportable impact fee is estimated to generate \$23.4 million in revenue. As a result, there is a funding gap of \$10.7 million. As noted previously, the funding gap is a consequence of the credits included to ensure that the County avoids any double payment issues, visitors to the County that are not able to be charged an impact fee (i.e., day visitors to the beach), and the administrative services being provided to Fernandina Beach residents although the City is not participating in the County's Administrative Facilities Impact Fee Program.

**Figure 41. Summary of 10-Year Growth-Related Projected Facility Needs**

Facility	Unit	10-Yr Need	Cost
<b>Administrative</b>			
Administrative Offices	Sq. Ft.	30,992	\$6,353,360
Court and Judicial Facilities	Sq. Ft.	44,631	\$10,131,237
Detention Center	Sq. Ft.	12,823	\$2,564,600
<b>Sheriff</b>			
Sheriff Facilities	Sq. Ft.	14,283	\$3,185,109
911 Call Center	Sq. Ft.	1,573	\$865,150
Sheriff Vehicles	Vehicles	57	\$2,412,390
<b>Fire</b>			
Fire Stations	Sq. Ft.	13,496	\$5,209,456
Fire Appartuses	Vehicles	7	\$3,350,131

	<b>10-Yr Need</b>	<b>Cost</b>
<b>Total Sq. Ft.</b>	117,798	\$28,308,912
<b>Total Vehicles</b>	64	\$5,762,521
<b>Total Cost</b>		<u>\$34,071,433</u>
<b>Projected Revenue</b>		<u>\$23,390,142</u>
<b>Non-Impact Fee Funding</b>		<u>(\$10,681,291)</u>

## CURRENT CAPITAL IMPROVEMENT PLAN

The 2019-2020 Capital Improvement Plan (CIP) includes foreseeable Administration, Sheriff, and Fire facility needs for the next five years. Listed in Figure 42 are the future Sheriff and Fire projects, the County’s planned commitment, and expected year of construction. By 2023, there is a need for a combined \$12.3 million.

Additionally, from interviews with the Sheriff’s Office, there is an increasingly need to expand the County’s detention center to accommodate residential and nonresidential growth. Although not listed in the CIP, initial rough estimates have found that such expansion would cost \$6 million.

**Figure 42. Applicable Projects in Capital Improvement Plan**

Facility	Planned Commitment	Year
<b>Sheriff Facilities</b>		
Sheriff Admin Building	\$669,417	2019-2020
Public Safety Training Center	\$1,500,000	2020-2021
Total	\$2,169,417	
<b>Fire Facilities</b>		
Fire Station 30	\$3,216,706	2020-2021
Fire Station 70	\$3,377,541	2021-2022
Fire Station 90	\$3,546,418	2022-2023
Total	\$10,140,665	
<b>Grand Total</b>	<b>\$12,310,082</b>	

Source: 5-Year Capital Improvement Plan, 2019-2020 Budget



## IMPACT FEE COMPARABLES

To illustrate the maximum supportable fees in regional context, Figure 43 lists the maximum supportable fees along with Nassau County, St. Johns County, Clay County, and Flager County’s current fees. The figure includes other impact fees as well: transportation, parks & recreation, and schools.

**Figure 43. Impact Fee Comparables**

Counties	Admin	Sheriff	Fire	Other Fees [1]	Total
<b>Single Family Housing (per unit)</b>					
St. Johns County	\$700	\$326	\$609	\$15,146	\$16,781
Clay County	-	-	-	\$12,769	\$12,769
<b>Nassau County - Maximum Supportable</b>	<b>\$962</b>	<b>\$299</b>	<b>\$411</b>	<b>\$8,628</b>	<b>\$10,300</b>
Nassau County - Current	\$892	\$77	\$169	\$8,628	\$9,766
Flagler County [2]	-	-	-	\$3,868	\$3,868

Note: fees listed are for a single family unit that is 2,000 square feet

[1] Includes Transportation, Parks & Recreation, and School impact fees

[2] Flager County suspended its Transportation impact fee in 2012

## APPENDIX A: DEMOGRAPHIC DATA

### POPULATION AND HOUSING CHARACTERISTICS

Impact fees often use per capita standards and persons per housing unit or persons per household to derive proportionate share fee amounts. Housing types have varying household sizes and, consequently, a varying demand on County infrastructure and services. Thus, it is important to differentiate between housing types and size.

When persons per housing unit (PPHU) is used in the development impact fee calculations, infrastructure standards are derived using year-round population. In contrast, when persons per household (PPHH) is used in the development impact fee calculations, the fee methodology assumes all housing units will be occupied, thus requiring seasonal or peak population to be used when deriving infrastructure standards. According to the Amelia Island Tourist Development Council, the number of visitors to the island has increased over the years and there were 690,000 over-night visitors in 2018. Consequently, it is not just permanent residents of the County occupying housing units. In response, County infrastructure and operating service levels are sized to accommodate not just permanent residents, but seasonal residents, seasonal workers, and visitors as well. Thus, TischlerBise recommends that fees for residential development in Nassau County be imposed according to persons per household.

Based on housing characteristics, TischlerBise recommends using two housing unit categories for the impact fee study: (1) Single Family and (2) Multifamily. Each housing type has different characteristics which results in a different demand on County facilities and services. Figure 44 shows the US Census American Community Survey 2017 5-Year Estimates data for Nassau County. Single family units have a household size of 2.62 persons and multifamily units have a household size of 1.85 persons.

**Figure 44. Countywide Persons per Household**

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	72,984	31,764	2.30	27,900	2.62	86%
Multifamily [2]	4,525	5,310	0.85	2,451	1.85	14%
Total	77,509	37,074	2.09	30,351	2.55	

[1] Includes attached and detached single family homes and mobiles homes

[2] Includes structures with 2+ units

Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates

## BASE YEAR POPULATION AND HOUSING UNITS

There are three types of populations included in the Nassau County development impact fee study:

- 1) Permanent Residents
- 2) Seasonal Residents
- 3) Visitors

As mentioned, the County is a destination for vacationers and because of the presence of temporary residents and visitors, County facilities and services have been sized to accommodate the additional demand. The seasonal population includes residents who have second homes in the County and the seasonal labor influx during peak tourism months. This section details the three population types.

### Permanent Residents

Current population estimates are available in the *Nassau County, FL Growth Trends Report (2019)* published by the County. However, the base year of the study is 2019 and the report publishes a 2018 full-time population. The midpoint between the 2018 estimate and the 2020 population projection is used to estimate the 2019 population. As a result, there is an estimated 87,074 permanent residents in Nassau County.

**Figure 45. Permanent Population**

Nassau County	2018	2019	2020
Permanent Population	82,748	87,074	91,400

Source: *Nassau County, FL Growth Trends Report (2019)*, Nassau County; Florida Bureau of Economic and Business Research (BEBR)

### Seasonal Residents

Since Nassau County is a growing hub for tourism and second homes, when estimating the population, it is assumed that during peak season the County has full occupancy. To calculate the seasonal population, the vacant housing unit estimates from the US Census American Community Survey are multiplied by the countywide persons per household factor (PPHH). Shown in Figure 46, there are 3,864 vacant single family units and 2,859 multifamily units. After applying the PPHHs factors, there is an estimated seasonal resident population of 15,413 in Nassau County.

**Figure 46. Seasonal Population**

Housing Type	Vacant Units	Persons per Household	Seasonal Population
Single Family [1]	3,864	2.62	10,124
Multifamily [2]	2,859	1.85	5,289
Total	6,723		15,413

[1] Includes attached and detached single family homes and mobile homes

[2] Includes structures with 2+ units

Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates

### Seasonal Visitors

According to the Amelia Island Tourist Development Council, there were 690,000 over-night visitors to the island in 2018. It is assumed that Amelia Island is the main attraction in the County and the island's visitor total is an appropriate over-night visitor total for the whole County.

In Figure 47, the County's daily peak visitor population is calculated. From the Development Council's 2018 *Visitor Profile Report*, an average stay is four days long. Resulting in 2,760,000 visitor-stay days, or an average daily total of 7,562. The County receives a steady stream of visitors throughout the year, but it peaks in the third quarter to 107 percent of the annual average. This factor is applied to the County's average to calculate the daily peak season visitor total. In 2018, it is estimated that the Nassau County's daily peak season visitor population was 8,100.

The final base year peak season daily over-night visitor total was found by applying the annual growth rate (3.6 percent) to the 2018 total. As a result, in the base year there are 8,391 peak season daily over-night visitors estimated in Nassau County.

**Figure 47. Peak Season Daily Countywide Over-Night Visitor Total**

2018 Over-Night Visitors	690,000
Average Length of Stay (days)	4
Visitor Stays (days)	2,760,000
Average Over-Night Visitor Total	<b>7,562</b>
Peak Season Factor (Q3)	107%
2018 Peak Over-Night Visitor Total	<b>8,100</b>
Annual Growth Rate	3.6%
<b>2019 Peak Over-Night Visitor Total</b>	<b>8,391</b>

Source: Amelia Island Tourist Development Council, Visitor Profile 2018

### Peak Population

By combing the three population types, the County's peak population is calculated. In total, it is estimated that in 2019, Nassau County's peak population is 110,878.

**Figure 48. Base Year Peak Population**

Countywide	Base Year
Permanent Residents	87,074
Seasonal Residents	15,413
Peak Daily Visitors	8,391
<b>Total Peak Population</b>	<b>110,878</b>

Source: *Nassau County, FL Growth Trends Report (2019)*, Nassau County; Florida Bureau of Economic and Business Research (BEBR); U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates; Amelia Island Tourist Development Council, Visitor Profile 2018

## Housing Units

The housing total for 2017 was available from the *Nassau County, FL Growth Trends Report (2019)*. However, the total was not separated by housing type, so the countywide housing mix ratios from the U.S. Census were applied to the total to find 2017 single family and multifamily estimates. To estimate the base year housing totals, the 2017 and 2018 building permit data was added to the 2017 totals. Between the two years, there were 1,696 new single family units and 46 new multifamily units. As a result, there are 35,047 single family units and 5,621 multifamily units estimated in Nassau County.

**Figure 49. Base Year Housing Units**

Housing Type	2017	2017 Permits	2018 Permits	Base Year
Single Family	33,351	865	831	35,047
Multifamily	5,575	32	14	5,621
Total	38,926	897	845	40,668

Source: *Nassau County, FL Growth Trends Report (2019)*, Nassau County; U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates; Nassau County, Planning and Economic Opportunity Dept.

## POPULATION AND HOUSING UNIT PROJECTIONS

As a result of the unique characteristics of Nassau County, several residential projections have been estimated. Shown in Figure 50, the permanent population in the County is projected along with seasonal and visitor population. In recent years, the County has observed higher than expected growth, so the permanent population has been estimated based on the State of Florida Bureau of Economic and Business Research (BEBR) **high level projections**. Projections were available for 2020, 2025, and 2030. The interim years were estimated using a straight-line approach. The seasonal population projection is calculated based on the annual growth rate of the permanent population. Lastly, the peak daily visitor population is projected by applying the annual average increase of the past several years (3.6 percent). Overall, the peak population is estimated to increase from 110,878 to 142,182 over the next ten years, a 28 percent increase. The majority of the increase is in permanent residents (25,326), but there is an increase in seasonal residents (4,483) and daily over-night visitors (1,495).

The housing growth in Figure 50 is tied to the population projections. Single family and multifamily housing units are projected to increase at the same rate as the permanent and seasonal population. Over the next ten years, the County is projected to increase by 11,829 housing units, the majority being single family.

**Figure 50. Countywide Annual Residential Development Projections**

	Base Year 2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total Increase
<b>Population</b>												
Permanent Residents	87,074	91,400	93,760	96,120	98,480	100,840	103,200	105,500	107,800	110,100	112,400	<b>25,326</b>
Seasonal Residents	15,413	16,179	16,596	17,014	17,432	17,850	18,267	18,674	19,082	19,489	19,896	<b>4,483</b>
Peak Daily Visitors	8,391	8,707	8,838	8,969	9,100	9,231	9,362	9,493	9,624	9,755	9,886	<b>1,495</b>
Total Peak Population	110,878	116,286	119,194	122,103	125,012	127,921	130,829	133,667	136,506	139,344	142,182	<b>31,304</b>
<b>Housing Type</b>												
Single Family	35,047	36,788	37,738	38,688	39,638	40,587	41,537	42,463	43,389	44,315	45,240	<b>10,194</b>
Multifamily	5,621	5,901	6,053	6,205	6,358	6,510	6,662	6,811	6,959	7,108	7,256	<b>1,635</b>
Total Housing Units	40,668	42,688	43,791	44,893	45,995	47,097	48,200	49,274	50,348	51,422	52,497	<b>11,829</b>

Source: *Nassau County, FL Growth Trends Report* (2019), Nassau County; Florida Bureau of Economic and Business Research (BEBR); U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates; Amelia Island Tourist Development Council, Visitor Profile 2018; Nassau County, Planning and Economic Opportunity Dept.

## CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

The impact fee study will include nonresidential development as well. Data is available for 2018 job estimates through the US Bureau of Labor Statistics Quarterly Census of Employment and Wages (QCEW). Additionally, employment projections are available in the County's *Growth Trend Report*. To estimate the base year employment total, a straight-line approach is applied to the 2018 and 2020 estimates. As a result, there are 22,461 jobs estimated in Nassau County.

**Figure 51. Base Year Employment**

Nassau County	2018	2019	2020
Jobs	21,135	22,461	23,786

Source: *Nassau County, FL Growth Trends Report* (2019), Florida Bureau of Economic and Business Research (BEBR); QCEW - Bureau of Labor Statistics, 2018 Annual Averages, All establishment sizes, Private and Government

Summarizing the employment totals to several industry sectors allows for straightforward development projections and a streamlined implementation process of the impact fees. The QCEW data provides employment estimates based on industry. Those proportions are kept constant in the base year employment estimate. Shown in Figure 52, the majority of jobs in the County are considered Retail, while the Office, Industrial, and Institutional industries have a significant portion of the market as well.

Furthermore, parcel level data from the County was used to calculate the nonresidential floor area estimates. Currently, there is nearly 12 million square feet of nonresidential floor area estimated in the Nassau County. The Institutional, Retail, and Industrial sectors have the highest shares of the floor area. This is generally the case because of the larger footprints those industries have compared to Office developments.

**Figure 52. Employment by Industry**

Industry	Jobs	Square Feet
Retail	7,322	3,435,130
Office	4,937	799,476
Industrial	4,564	2,937,118
Institutional	3,715	3,820,739
Hotel	1,921	960,105
Total	22,461	11,952,569

Source: *Nassau County, FL Growth Trends Report* (2019), Florida Bureau of Economic and Business Research (BEBR); QCEW - Bureau of Labor Statistics, 2018 Annual Averages, All establishment sizes, Private and Government; Nassau County Planning and Economic Opportunity Department GIS parcel database

## NONRESIDENTIAL FLOOR AREA AND EMPLOYMENT PROJECTIONS

According to the County's *Growth Trends Report (2019)*, there is a need for 2,651 new jobs from 2018-2020 and a need for 8,264 new jobs from 2018-2030. This analysis assumes that the employment market will respond accordingly to the new demand and those new jobs will be realized in Nassau County.

To project the new nonresidential floor area, the average square feet per employee factors from the Institute of Transportation Engineers are applied to the net new job growth. Below in Figure 53, the five land uses used in the analysis are highlighted. For example, the Shopping Center (ITE 820) land use factor of 427 square feet per employee is used when determining the new floor area for the Retail industry.

**Figure 53. Nonresidential Floor Area per Employee**

ITE Code	Land Use	Demand Unit	Emp Per Dmd Unit	Sq Ft Per Emp
110	Light Industrial	1,000 Sq Ft	1.63	615
130	Industrial Park	1,000 Sq Ft	1.16	864
140	Manufacturing	1,000 Sq Ft	1.59	628
150	Warehousing	1,000 Sq Ft	0.34	2,902
254	Assisted Living	bed	0.61	na
310	Hotel	1,000 Sq Ft	3.21	312
520	Elementary School	1,000 Sq Ft	0.93	1,076
610	Hospital	1,000 Sq Ft	2.83	354
710	General Office (avg size)	1,000 Sq Ft	2.97	337
714	Corporate Headquarters	1,000 Sq Ft	3.44	291
760	Research & Dev Center	1,000 Sq Ft	3.42	292
770	Business Park	1,000 Sq Ft	3.08	325
820	Shopping Center (avg size)	1,000 Sq Ft	2.34	427

Source: Trip Generation, Institute of Transportation Engineers, 10th Edition (2017)

In the following figure, the employment and nonresidential floor area is projected for the next ten years. There is projected to be an increase of 6,377 new jobs in the County over the projection period, a 28 percent increase from the base year. Additionally, it is assumed that the industries stay proportionated to each other as they are in the base year. As a result, the Retail industry has the highest employment growth (2,079 jobs). However, all the other industries see a significant increase in employment as well.

Based upon the employment growth, the nonresidential floor area in the County is estimated to increase by 23 percent, or 2.7 million square feet. The Retail and Industrial industries have the largest floor area growth, both over 800,000 square feet.



Figure 54. Employment and Nonresidential Floor Area Projections

Industry	Base Year 2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total Increase
<b>Employment</b>												
Retail	7,322	7,754	7,937	8,120	8,303	8,486	8,669	8,852	9,035	9,218	9,401	<b>2,079</b>
Office	4,937	5,229	5,352	5,476	5,599	5,722	5,846	5,969	6,092	6,216	6,339	<b>1,402</b>
Industrial	4,564	4,834	4,948	5,062	5,176	5,290	5,404	5,518	5,632	5,746	5,860	<b>1,296</b>
Institutional	3,715	3,935	4,027	4,120	4,213	4,306	4,399	4,492	4,584	4,677	4,770	<b>1,055</b>
Hotel	1,921	2,035	2,083	2,131	2,179	2,227	2,275	2,323	2,371	2,419	2,467	<b>546</b>
<b>Total</b>	<b>22,461</b>	<b>23,786</b>	<b>24,347</b>	<b>24,909</b>	<b>25,470</b>	<b>26,031</b>	<b>26,593</b>	<b>27,154</b>	<b>27,715</b>	<b>28,276</b>	<b>28,838</b>	<b>6,377</b>
<b>Nonresidential Floor Area (1,000 sq. ft.)</b>												
Retail	3,435	3,620	3,698	3,776	3,854	3,932	4,010	4,088	4,166	4,244	4,322	<b>887</b>
Office	799	898	939	981	1,022	1,064	1,105	1,147	1,188	1,230	1,272	<b>472</b>
Industrial	2,937	3,106	3,178	3,250	3,321	3,393	3,465	3,537	3,608	3,680	3,752	<b>815</b>
Institutional	3,821	3,898	3,931	3,964	3,997	4,030	4,062	4,095	4,128	4,161	4,194	<b>373</b>
Hotel	960	995	1,010	1,025	1,040	1,055	1,070	1,085	1,100	1,115	1,130	<b>170</b>
<b>Total</b>	<b>11,953</b>	<b>12,517</b>	<b>12,756</b>	<b>12,995</b>	<b>13,235</b>	<b>13,474</b>	<b>13,713</b>	<b>13,952</b>	<b>14,191</b>	<b>14,430</b>	<b>14,669</b>	<b>2,717</b>

## FUNCTIONAL POPULATION

Both residential and nonresidential developments increase the demand on County services and facilities. To calculate the proportional share between residential and nonresidential demand on service and facilities, a functional population approach is used. The functional population approach allocates the cost of the facilities to residential and nonresidential development based on the activity of residents and workers in the County through the 24 hours in a day.

Residents that do not work are assigned 20 hours per day to residential development and 4 hours per day to nonresidential development (annualized averages). Residents that work in Nassau County are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents that work outside the County are assigned 14 hours to residential development, the remaining hours in the day are assumed to be spent outside of the County working. Inflow commuters are assigned 10 hours to nonresidential development. Based on the most recent functional population data for Nassau County, residential development accounts for 78 percent of the functional population, while nonresidential development accounts for 22 percent, see Figure 55.

**Figure 55. Nassau County Functional Population**

Nassau County, FL (2015)			
		Demand Hours/Day	Person Hours
<b>Residential</b>			
Population*	78,444		
Residents Not Working	45,916	20	918,320
Employed Residents	32,528		
Employed in Nassau County	11,644	14	163,016
Employed outside Nassau County	20,884	14	292,376
	Residential Subtotal		1,373,712
	<b>Residential Share =&gt;</b>		<b>78%</b>
<b>Nonresidential</b>			
Non-working Residents	45,916	4	183,664
Jobs Located in Nassau County	20,537		
Residents Employed in Nassau County	11,644	10	116,440
Non-Resident Workers (inflow commuters)	8,893	10	88,930
	Nonresidential Subtotal		389,034
	<b>Nonresidential Share =&gt;</b>		<b>22%</b>
	TOTAL		1,762,746

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

\* Source: U.S. Census Bureau, American Community Survey, 2015

## VEHICLE TRIP GENERATION

### Residential Vehicle Trips

A customized trip rate is calculated for the single family and multifamily households in Nassau County. In Figure 56, the most recent data from the US Census American Community Survey is inputted into equations provided by the ITE to calculate the trip ends per housing unit factor. A single family household is estimated to generate 10.30 trip ends on an average weekday and a multifamily household is estimated to generate 5.40 trip ends. The figure demonstrates that a single family household in Nassau County has a slightly higher trip rate than the national average.

**Figure 56. Customized Residential Trip End Rates**

	Vehicles Available (1)	Households (2)			Vehicles per Household by Tenure
		Single Family*	Multifamily Units	Total HHs	
Owner-occupied	47,911	22,931	692	23,623	2.03
Renter-occupied	10,172	4,969	1,759	6,728	1.51
<b>TOTAL</b>	<b>58,083</b>	<b>27,900</b>	<b>2,451</b>	<b>30,351</b>	<b>1.91</b>
Housing Units (6) =>		31,764	5,310	37,074	
Persons per Housing Unit =>		2.30	0.85	2.09	

	Persons (3)	Trip Ends (4)	Vehicles by Type of Housing	Trip Ends (5)	Average Trip Ends	Trip Ends per Household	ITE Trip Ends Per Unit	Difference from ITE
Single Family*	72,984	220,145	54,020	352,445	286,295	<b>10.30</b>	9.44	9%
Multifamily	4,525	10,281	4,063	16,301	13,291	<b>5.40</b>	5.44	-1%
<b>TOTAL</b>	<b>77,509</b>	<b>230,426</b>	<b>58,083</b>	<b>368,747</b>	<b>299,587</b>	<b>8.10</b>		

\* Includes Single Family Detached, Attached, and Manufactured Homes

(1) Vehicles available by tenure from Table B25046, 2013-2017 American Community Survey 5-Year Estimates.

(2) Households by tenure and units in structure from Table B25032, American Community Survey, 2013-2017.

(3) Persons by units in structure from Table B25033, American Community Survey, 2013-2017.

(4) Vehicle trips ends based on persons using formulas from Trip Generation (ITE 2017). For single family housing (ITE 210), the fitted curve equation is  $EXP(0.89 \cdot LN(\text{persons}) + 1.72)$ . To approximate the average population of the ITE studies, persons were divided by 270 and the equation result multiplied by 270. For multifamily housing (ITE 221), the fitted curve equation is  $(2.29 \cdot \text{persons}) - 81.02$ .

(5) Vehicle trip ends based on vehicles available using formulas from Trip Generation (ITE 2017). For single family housing (ITE 210), the fitted curve equation is  $EXP(0.99 \cdot LN(\text{vehicles}) + 1.93)$ . To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 233 and the equation result multiplied by 233. For multifamily housing (ITE 220), the fitted curve equation is  $(3.94 \cdot \text{vehicles}) + 293.58$  (ITE 2012).

(6) Housing units from Table B25024, American Community Survey, 2013-2017.

### Residential Vehicle Trips Adjustment Factors

A vehicle trip end is the out-bound or in-bound leg of a vehicle trip. So not double count trips, a standard 50 percent adjustment is applied to trip ends to calculate a vehicle trip. For example, the out-bound trip from a person’s home to work is attributed to the housing unit and the trip from work back home is attributed to the employer.

However, an additional adjustment is necessary to capture County residents’ work bound trips that are outside of the County. The trip adjustment factor includes two components. According to the National Household Travel Survey (2009), home-based work trips are typically 31 percent of out-bound trips (which are 50 percent of all trip ends). Also, utilizing the most recent data from the Census Bureau's web application "OnTheMap", 64 percent of Nassau County workers travel outside the County for work. In combination, these factors account for 10 percent of additional production trips ( $0.31 \times 0.50 \times 0.64 = 0.10$ ). Shown in Figure 57, the total adjustment factor for residential housing units includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (10 percent of production trips) for a total of 60 percent.

**Figure 57. Trip Adjustment Factor for Commuters**

Employed Nassau County Residents (2015)	32,528
Residents Working in the County (2015)	11,644
Residents Commuting Outside of the County for Work	20,884
Percent Commuting Out of the County	64%
<b>Additional Production Trips</b>	<b>10%</b>
<b>Standard Trip Adjustment Factor</b>	<b>50%</b>
<b>Residential Trip Adjustment Factor</b>	<b>60%</b>

Source: U.S. Census, OnTheMap Application, 2015

### Nonresidential Vehicle Trips

Vehicle trip generation for nonresidential land uses are calculated by using ITE’s average daily trip end rates and adjustment factors found in their recently published 10<sup>th</sup> edition of *Trip Generation*. To estimate the trip generation in Nassau County, the weekday trip end per 1,000 square feet factors highlighted in Figure 58 are used.

**Figure 58. Nonresidential Land Use Vehicle Trip Ends Generation Rates**

ITE Code	Land Use	Demand Unit	Wkdy Trip Ends Per Dmd Unit	Wkdy Trip Ends Per Employee
110	Light Industrial	1,000 Sq Ft	4.96	3.05
130	Industrial Park	1,000 Sq Ft	3.37	2.91
140	Manufacturing	1,000 Sq Ft	3.93	2.47
150	Warehousing	1,000 Sq Ft	1.74	5.05
254	Assisted Living	bed	2.60	4.24
310	Hotel	1,000 Sq Ft	15.64	4.87
520	Elementary School	1,000 Sq Ft	19.52	21.00
610	Hospital	1,000 Sq Ft	10.72	3.79
710	General Office (avg size)	1,000 Sq Ft	9.74	3.28
714	Corporate Headquarters	1,000 Sq Ft	7.95	2.31
760	Research & Dev Center	1,000 Sq Ft	11.26	3.29
770	Business Park	1,000 Sq Ft	12.44	4.04
820	Shopping Center (avg size)	1,000 Sq Ft	37.75	16.11

Source: *Trip Generation*, Institute of Transportation Engineers, 10th Edition (2017)

For nonresidential land uses, the standard 50 percent adjustment is applied to Office, Industrial, Institutional, and Hotel. A lower vehicle trip adjustment factor is used for Retail because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

In Figure 59, the Institute for Transportation Engineers' land use code, daily vehicle trip end rate, and trip adjustment factor is listed for each land use.

**Figure 59. Daily Vehicle Trip Factors**

Land Use	ITE Codes	Vehicle Trip Ends	Trip Adj. Factor
<b>Residential (per housing unit)</b>			
Single Family	210	10.30	60%
Multifamily	220	5.40	60%
<b>Nonresidential (per 1,000 square feet)</b>			
Retail	820	37.75	38%
Office	710	9.74	50%
Industrial	610	3.93	50%
Institutional	140	10.72	50%
Hotel	310	15.64	50%

Source: *Trip Generation*, Institute of Transportation Engineers, 10th Edition (2017); National Household Travel Survey, 2009

## VEHICLE TRIP PROJECTION

The base year vehicle trip totals and vehicle trip projections are calculated by combining the vehicle trip end factors, the trip adjustment factors, and the residential and nonresidential assumptions for housing stock and floor area. Countywide, residential land uses account for 234,802 vehicle trips and nonresidential land uses account for 86,929 vehicle trips in the base year (Figure 60). Through 2029, there will be a total increase of 88,248 daily vehicle trips (27 percent increase) with the majority of the growth being generated by single family (71 percent) and retail (14 percent) development.

**Figure 60. Countywide Total Daily Vehicle Trip Projections**

Development Type	Base Year 2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total Increase
<b>Residential Trips</b>												
Single Family	216,589	227,349	233,220	239,090	244,960	250,831	256,701	262,422	268,143	273,864	279,585	<b>62,996</b>
Multifamily	18,213	19,118	19,611	20,105	20,599	21,092	21,586	22,067	22,548	23,029	23,510	<b>5,297</b>
Subtotal	234,802	246,467	252,831	259,195	265,559	271,923	278,287	284,489	290,691	296,893	303,095	<b>68,293</b>
<b>Nonresidential Trips</b>												
Retail	49,277	51,922	53,042	54,163	55,283	56,403	57,523	58,643	59,764	60,884	62,004	<b>12,727</b>
Office	3,893	4,371	4,574	4,776	4,978	5,181	5,383	5,585	5,788	5,990	6,193	<b>2,299</b>
Industrial	5,771	6,104	6,245	6,386	6,527	6,668	6,808	6,949	7,090	7,231	7,372	<b>1,601</b>
Institutional	20,479	20,895	21,071	21,247	21,422	21,598	21,774	21,950	22,126	22,302	22,478	<b>1,999</b>
Hotel	7,508	7,784	7,901	8,018	8,135	8,252	8,369	8,486	8,603	8,720	8,837	<b>1,329</b>
Subtotal	86,929	91,077	92,833	94,589	96,346	98,102	99,858	101,615	103,371	105,127	106,884	<b>19,955</b>
<b>Vehicle Trips</b>												
Grand Total	321,731	337,544	345,664	353,784	361,905	370,025	378,145	386,104	394,062	402,020	409,979	<b>88,248</b>

## APPENDIX B: FLORIDA STATUTE: 163.31801

### TITLE XI 163.31801 - IMPACT FEES; SHORT TITLE; INTENT; MINIMUM REQUIREMENTS; AUDITS; CHALLENGES

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#### Florida Impact Fee Act

- (1) This section may be cited as the “Florida Impact Fee Act.”
- (2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments’ reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.
- (3) At a minimum, an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must satisfy all of the following conditions:
  - (a) The calculation of the impact fee must be based on the most recent and localized data.
  - (b) The local government must provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity must account for the revenues and expenditures of such impact fee in a separate accounting fund.
  - (c) Administrative charges for the collection of impact fees must be limited to actual costs.
  - (d) The local government must provide notice not less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.
  - (e) Collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.
  - (f) The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.
  - (g) The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.
  - (h) The local government must specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.

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

(4) The local government must credit against the collection of the impact fee any contribution, whether identified in a proportionate share agreement or other form of exaction, related to public education facilities, including land dedication, site planning and design, or construction. Any contribution must be applied to reduce any education-based impact fees on a dollar-for-dollar basis at fair market value.

(5) If a local government increases its impact fee rates, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, s. 380.06, or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. This subsection shall operate prospectively and not retrospectively.

(6) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.

(7) In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 163.3180(6)(h)2.b., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.

(8) A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

(9) This section does not apply to water and sewer connection fees.

History.—s. 9, ch. 2006-218; s. 1, ch. 2009-49; s. 5, ch. 2009-96; s. 5, ch. 2011-14; s. 1, ch. 2011-149; s. 1, ch. 2019-106; s. 5, ch. 2019-165.