



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.4.

5/27/2021

Subject:

Approval RE: Disbursement of Educational Facilities Impact Fees (Districts 1-5)

Fiscal Impact:

FY 20/21-Disbursement to the School Board in the amount of \$9,364,058.23 were budgeted for FY20/21. The requested disbursement would use 39% of the budgeted amount. No additional fiscal impacts are anticipated to result from this disbursement

Dept/Office:

Planning and Development

Requested Action:

It is requested that the Board of County Commissioners authorize the disbursement of educational facilities impact fees in the amount of \$3,736,440.37 to the School Board of Brevard County in accordance with the terms of the interlocal agreement and authorize the Budget Office to execute any budget changes required to implement this disbursement.

Summary Explanation and Background:

On April 26, 2021 the Impact Fee Advisory Committees for the North and South Educational Facilities Impact Fee Benefit Districts met and adopted project funding recommendations for consideration by the School Board. This disbursement allocates \$706,010.12 for the South Area Elementary School, \$2,000,000 for the Central Area Secondary, and \$1,030,430.25 for Debt Service. The Impact Fee Advisory Committee consists of one representative from each of the following: the School Board, Brevard County, and each municipality within the Benefit District that has entered into an interlocal agreement with the County to participate in the Educational Facilities Impact Fee program.

The School Board approved the funding recommendations on May 11, 2021.

Clerk to the Board Instructions:



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001

Fax: (321) 264-6972

Kimberly.Powell@brevardclerk.us

May 28, 2021

M E M O R A N D U M

TO: Tad Calkins, Planning and Development Director

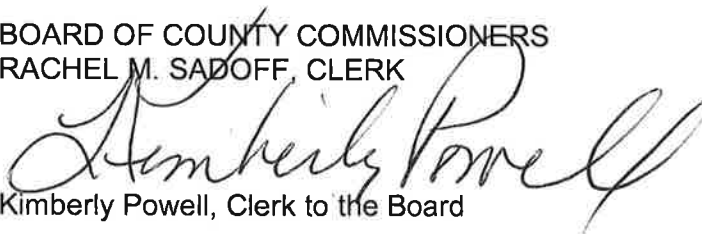
RE: Item F.4., Approval of Disbursement of Educational Facilities Impact Fees

The Board of County Commissioners, in regular session on May 27, 2021, authorized the disbursement of Educational Facilities Impact Fees in the amount of \$3,736,440.37 to the School Board of Brevard County in accordance with the terms of the Interlocal Agreement; and authorized the Budget Office to execute any Budget Changes required to implement this disbursement.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK


Kimberly Powell, Clerk to the Board

/ns

cc: Budget
Finance

School Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6699
Dr. Mark Mullins, Ed.D., Superintendent



May 12, 2021

Frank Abbate, Brevard County Manager
Brevard County Government Offices
2725 Judge Fran Jamieson Way, Building C
Viera, FL 32940

RE: Request #20 for Transfer of Educational Facilities Impact Fees

Dear Mr. Abbate,

Please transfer Educational Facilities Impact Fees collected through March 31, 2021, in the amount of \$3,736,440.37 to the School District as recommended by the Educational Facilities Impact Fee Benefit District Advisory Committees at its meeting on April 26, 2021 and approved by the School Board at its meeting on May 11, 2021. I have attached a copy of the Board Agenda Item #20 for your reference and records.

Thank you in advance for your timely processing of this request. Please contact me if you have any questions or require additional information regarding this matter.

Sincerely,

Susan Hann, P.E.
Assistant Superintendent, Facilities Services

Enclosure: Agenda Item #20 Educational Impact Fee Allocation QE March 31, 2021; May 11, 2021
School Board Meeting

Copy w/ attachments (via e-mail):

Dr. Mark Mullins, Ed.D., Superintendent
Cynthia Lesinski, Chief Financial Officer
Susan Denyer, Director, Accounting Services
Wendy Knippel, Manager, Accounting Services
Amanda Elmore, Interim Assistant Director, Brevard County Planning & Development
David Lindemann, AICP, Director of Planning & Project Management

Susan Hann, P.E.
Assistant Superintendent / Facilities Services
Phone: (321) 633-1000 x11450 • FAX: (321) 633-4646



An Equal Opportunity Employer



May 11, 2021 School Board Meeting

Title

Educational Facilities Impact Fee Allocation QE March 31, 2021

Meeting Date(s)

Consent w/o Information - 05/11/2021

Consent Type

Without Information

Discussion

Brevard County collects educational facilities impact fees from residential development for construction of educational facilities or capital improvements that provide educational capacity in the Impact Fee Benefit District from which the funds were collected.

The funds may be used on capacity projects identified in the District's Annual Educational Facilities Work Program. The process by which funds are allocated to projects is outlined in the Interlocal Agreement between Brevard County and the School Board. Each Benefit District (North and South) has an Educational Facilities Impact Fee Benefit District Advisory Committee that includes the School Board, County and applicable municipal representatives. Approximately every quarter, the District Advisory Committees make a recommendation to the School Board. The School Board approves or modifies the recommendation and then submits the funding request to Brevard County for approval by the Board of County Commissioners. The process can take 2-4 months before the funds are received by the District.

The Board action requested allocates the impact fee revenue collected through the quarter ending March 31, 2021. The Impact Fee Benefit District Advisory Committees met on April 26, 2021. The Committees' recommendations for new educational facilities impact fees through March 31, 2021 are attached to this agenda memo and are summarized as follows:

- South Area Elementary School \$706,010.12 (related to reallocation of 2015 funds - see below)
- Central Area Secondary \$2,000,000
- Debt Service \$1,030,430.25

In addition to allocating new educational facilities impact fees, the Benefit District 1 Impact Fee Benefit District Advisory Committee recommended reallocating \$706,010.12 to debt service that was previously allocated for a South Area Elementary School in 2015. The reallocation is recommended to ensure impact fee funds are expended within six years. This is the same amount that is recommended for allocation to the same project with current educational impact fees.

The location of the elementary capacity projects are not yet determined due to fluctuating enrollment. The Central Area Secondary project includes funds that can be used for a classroom building addition at Viera High School as well as funds that can be used for a middle school in the central area of Brevard County. Both of the secondary projects were discussed at the December 15, 2020 School Board Workshop on capacity.

In this quarterly cycle, the proposed allocation (including the reallocation) to debt service is \$1,736,440.37. When using educational impact fees to pay debt for prior construction of student stations, the debt must be related to a project within the impact fee benefit district from which the fees were collected. The Finance Department has confirmed that the proposed use of the funds is in compliance with this requirement as outlined in the Interlocal Agreement and Florida Statutes. This allocation to debt service was not budgeted, so this will result in a reduction in the amount of capital funds used to pay debt service by \$1,736,440.37.

Finally, educational impact fees had been previously allocated to provide additional cafeteria capacity to support the student stations that were added to Mims Elementary School. The school has capacity for 725 students, but the cafeteria is space-constrained and struggling to support the students enrolled (400-450). The use of educational impact fees to fund a stand-alone ancillary facility in support of student stations was not clearly defined in the interlocal agreement or Florida Statutes. Extensive research did not indicate this was prohibited (or permitted), and the staff was unable to get a definitive answer from the Florida Department of Education. Consequently, the strategy has evolved to utilizing impact fees for debt service which frees capital funds that can be budgeted for the cafeteria project. The original estimated cost of the entire project was approximately \$3.5 million; however, with recent cost escalation and additional site improvements needed, the estimate has been revised to \$4.5 million. The \$1,736,440.37 debt service allocation from educational impact fees will result in unbudgeted capital availability. Staff is recommending that the Board also approve utilizing the resulting unbudgeted capital funds for the Mims cafeteria project, which will bring the total allocation to \$4.2 million. A competitive solicitation for architectural services for design is currently advertised.

Recommendation

Approve the recommendations of the Educational Facilities Impact Fee Benefit District Advisory Committees:

- South Area Elementary School \$706,010.12
- Central Area Secondary \$2,000,000
- Debt Service \$1,030,430.25
- Reallocation of \$706,010.12 from South Area Elementary School to debt service

Authorize the Superintendent, or designee, to request Brevard County approve the reallocation request and disburse the Educational Impact Fees available through March 31, 2021.

Approve utilizing \$1,736,440.37 in capital funds for the Mims Elementary School cafeteria project pending approval and disbursement of the recommended allocation of educational facilities impact fees by the Brevard County Commission.

Authority for Action

F.S. 1001.42 and Interlocal Agreement with Brevard County

Involves Expenditure of Funds Directly in the Classroom

Yes

Source of Funding

Financial Impact

FY	Amount	Budgeted	Fund	Cost Center	Project	Function	Object	Program

Legal Counsel Review

No

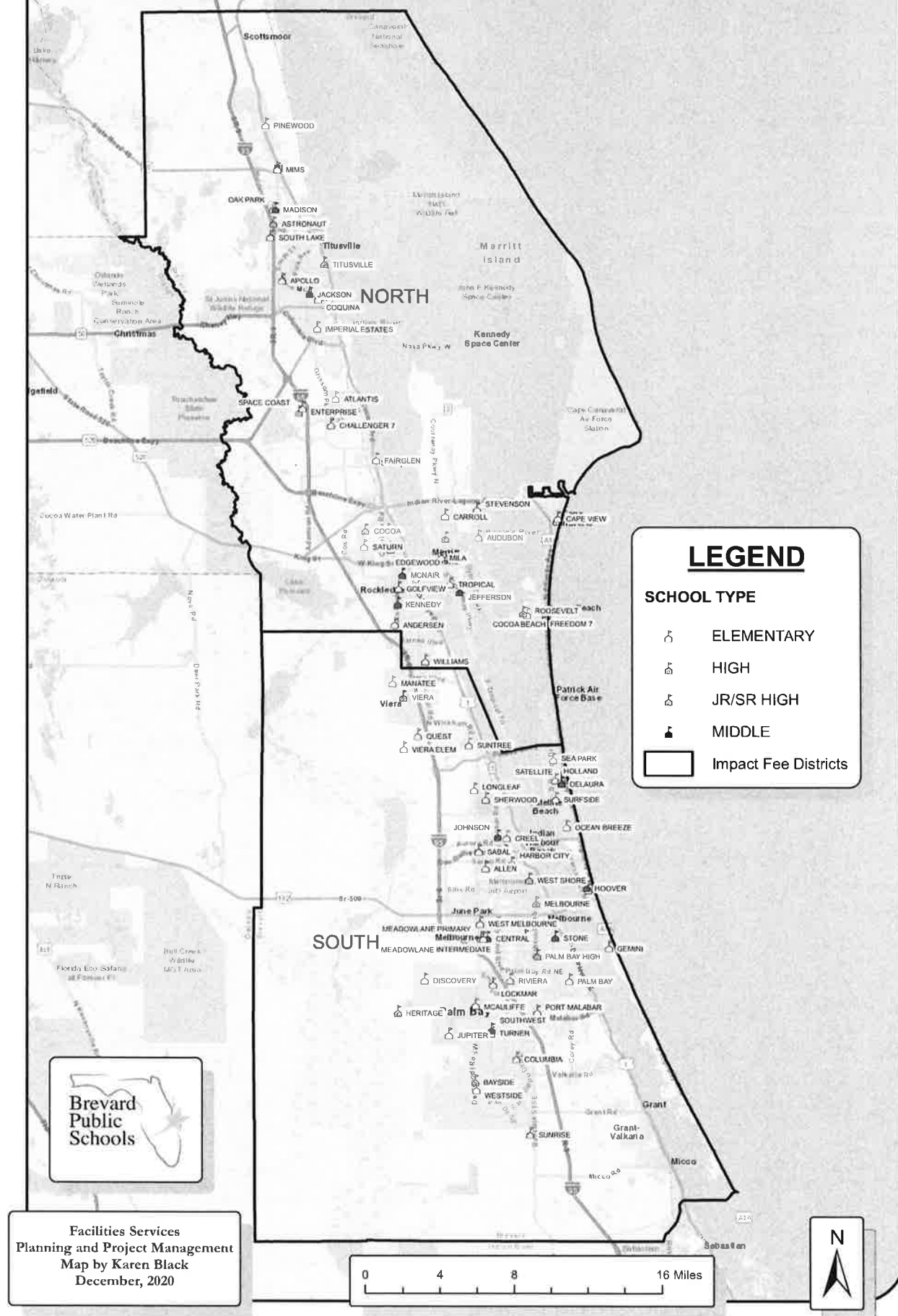
Contact

Susan Hann, P.E., Assistant Superintendent Facilities Services 321 633 1000 ext. 11446 David Lindemann, AICP, Director Planning and Project Management 321 633 1000 ext. 11463

Attachments

[Impact Fee Benefit District Advisory Committee Recommendations 2020-04-26.pdf](#)

Brevard County Educational Facilities Impact Fee Benefit Districts



Summary of All Recommendations - IFBDAC Meeting #20 - 4/23/2020

Recommend use of new impact fees accrued from 1/1/2021 through 3/31/2021 (amounts provided by Brevard County):

Benefit District	Impact Fees Available (4/1/2019 - 9/30/2019)	IFAC Meeting	Amount Recommended	Project Recommended
South	\$2,000,000.00	4/26/2021	\$2,000,000.00	Central Area Secondary
South	\$706,010.12	4/26/2021	\$706,010.12	South Area ES
South	\$167,844.15	4/26/2021	\$167,844.15	Debt Service
North	\$862,586.10	4/26/2021	\$862,586.10	Debt Service
Total	\$3,736,440.37		\$3,736,440.37	

Recommend reallocating use of impact fees collected between 9/19/2013 and 4/6/2015 and allocated at the IFBDAC Meeting #1:

Benefit District	Previously Allocated IFBDAC Meeting #10	IFAC Meeting	Amount Recommended 1/13/2019	Previous Project Recommendation 4/22/2019	Revise Project Recommended
1	\$706,010.12	4/26/2021	\$706,010.12	South Area ES	Debt Service

****Note:** New School Board interest accrued in the past quarter was affected by a market value reversal and the allocation of this interest is being postponed until additional interest is accrued.