

# Revenue Credits for Impact Fees

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# Focus

- Credit methodology
  - variation by impact fee method
- Allocation methodology
  - Possible approaches

# Credit Methodology

# Cost Recovery (“Buy-In”) Method

- Outstanding principal and interest
- Payments typically subtracted

# Incremental Expansion (“Consumption”) Method

- Future principal (and interest) payments on existing debt subtracted

# Plan-Based Method

- Future principal (and interest) payments on future debt subtracted

# Allocation Methodology

# Possible Approaches

- By person/employee
- By trip
- By pupil
- By gallon
- By ERU
- By market value