

2005 UPDATE OF
IMPACT FEES

PREPARED FOR
BOARD OF COUNTY
COMMISSIONERS
PALM BEACH COUNTY

By

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I County Parameters

Palm Beach County adopted the aggregate impact fees in 1989. These fees were revised and updated in 1994, 1997, 2001, 2003 and 2005. At those times the fee base data and calculation methodologies were revised and updated. This memorandum will again update data and methodologies with appropriate new data and parameters in order to keep Palm Beach County's impact fees current.

In order that impact fees comply with legal and ethical standards, such fees must be reasonable. This reasonableness extends to the amount of any impact fee charged as well as the manner in which such charges are developed. This memorandum will set out how the park, public buildings, law enforcement, fire & rescue, library, public educational and road impact fees were calculated.

A. Population Served

In order to develop equitable impact fees it is first necessary to establish service standards. The standard practice is to observe the existing provision and to use the current standard of service as the basis for impact fees. The first step in this process is to identify the existing population being served. The April 2004 permanent resident population is estimated to be 1,243,230, with 567,902 in the unincorporated area. However, Palm Beach County must serve a population that is much greater than simply the permanent residents of the County. The peak population to be found with Palm Beach County would be the sum of permanent residents, part-time residents and transients. Permanent residents are those individuals who maintain their domicile in Palm Beach County and it may be presumed that they reside within the County for 9 months or more per year. Part-time residents are defined as those individuals who maintain their domicile elsewhere but who also reside in Palm Beach County for more than 1 month and less than 9 months per year. Transients are those who reside in Palm Beach County for less than 1 month per year. Therefore, the relevant figure for determining the service level standard is the peak population. Table 1 utilizes the 2000 census to establish a ratio of peak population to resident population on the basis of housing occupancy.

TABLE 1
RESIDENT AND PEAK POPULATION
PALM BEACH COUNTY
1980, 1990, 2000 and 2004

| | 1980 | 1990 | 2000 | 2004 |
|--|---------|-----------|-----------|-----------|
| RESIDENT POPULATION | 576,863 | 863,518 | 1,131,184 | 1,243,230 |
| TOTAL HOUSING UNITS | 295,664 | 461,665 | 556,428 | 606,008 |
| OCCUPIED YEAR-ROUND | 234,339 | 365,558 | 474,175 | 520,616 |
| PERMANENT RESIDENTS PER UNIT | 2.462 | 2.362 | 2.386 | 2.388 |
| SEASONALLY OCCUPIED UNITS | 9,066 | 51,593 | 52,874 | 53,395 |
| TRANSIENT UNITS * | 42,606 | 44,514 | 64,663 | 75,079 |
| PERMANENT RESIDENTS | 576,863 | 863,518 | 1,131,184 | 1,243,230 |
| SEASONAL RESIDENTS | 22,317 | 121,873 | 126,135 | 127,508 |
| TRANSIENTS @ 1.75 PER UNIT | 74,561 | 77,900 | 113,160 | 131,389 |
| PEAK POPULATION | 673,741 | 1,063,290 | 1,370,480 | 1,502,126 |
| RATIO OF PEAK TO PERMANENT | 1.17 | 1.231 | 1.212 | 1.208 |
| 2004 ESTIMATES; | | | | |
| County-Wide Permanent Population | | | | 1,243,230 |
| Total Peak Population | | | | 1,502,126 |
| Unincorporated Area Permanent Population | | | | 567,902 |
| Unincorporated Area Peak Population | | | | 686,140 |

SOURCES: 1. University of Florida, Census Handbook, 1980, Florida Counties, Pages 21, 78 & 81.

2. Florida Statistical Abstract – 1981, p. 55.
3. Florida Statistical Abstract – 2000, p. 539.
4. Florida Statistical Abstract - 2001, p. 42.
5. 1990 Census of the Population.
6. Bureau of the Census, www.census.gov, for 2000 and post 2000 populations.

Table 1 shows the 2004 estimate of peak population in Palm Beach County of 1,502,126. This estimate is made by assigning the same occupancy per unit to seasonally occupied units as to year- round occupied units and by assigning 1.75 per transient unit in the peak period [See Florida Statistical Abstract - 2000, P.539]. Seasonal residents are not tourists. Rather, they are individuals that reside in Palm Beach County for an extended period of time, but less than full time. Tourists, by contrast, "reside" in the County for periods of less than 30 days. The average size of a Florida tourist party is 2.6 persons. The average of 1.75 persons used for purposes of impact fees is based on the assumption that larger tourist or transient parties would occupy more than one room. The estimated peak population is 120.8% of the permanent population. This ratio will be used in the body of this report in determining user demand and in calculating per capita costs and revenues for those services that are effected by or delivered to all Palm Beach County residents regardless of their domicile. Services such as roads, parks, libraries, law enforcement and fire & rescue are used by everyone in Palm Beach County regardless of their place of domicile. This

analysis is based upon the presumption that transients make use of public parks but that such use would be less frequent than use by permanent residents. Therefore, use of parks and public buildings by transients will be reduced to 50% of that of residents.

The occupancy of the various land uses is established, for purposes of this study, by analysis of the 2000 census and an update of that analysis to 2004. The precise methods of analysis and update are spelled out in Appendix 1. Because what is or is not a "bedroom" could be a matter of confusion and controversy, a study was undertaken to establish the definitions of various dwelling units in terms of square feet of living area. This study involved the examination of over 303 building permits in terms of the type of unit, the size of the unit in bedrooms and the size of the unit in terms of square feet. The precise methods are set out in Appendix 1. The occupancy by type and size of residential unit in Palm Beach County are contained in Tables 2.1 and 2.2.

TABLE 2-1
**DWELLING UNIT OCCUPANCY BY TYPE AND SIZE OF UNIT
 PALM BEACH COUNTY
 2004**

| DWELLING TYPE/SIZE | AVERAGE OCCUPANCY PER UNIT | | | |
|------------------------|----------------------------|-------|-------|-------|
| | 2000 | | 2004 | |
| Single Family Detached | TOTAL | 5-17 | TOTAL | 5-17 |
| 0 Bedrooms | 2.481 | 0.497 | 2.483 | 0.498 |
| 1 Bedroom | 2.094 | 0.228 | 2.096 | 0.229 |
| 2 Bedrooms | 2.659 | 0.504 | 2.661 | 0.504 |
| 3 Bedrooms | 3.258 | 0.874 | 3.261 | 0.874 |
| 4 Bedrooms or More | 3.789 | 1.142 | 3.793 | 1.143 |
| Average SF Detached | 2.632 | 0.511 | 2.635 | 0.511 |
| Single Family Attached | | | | |
| 0 Bedrooms | 1.965 | 0.294 | 2.737 | 0.294 |
| 1 Bedroom | 2.142 | 0.285 | 2.089 | 0.285 |
| 2 Bedrooms | 2.214 | 0.282 | 2.052 | 0.282 |
| 3 Bedrooms | 2.934 | 0.753 | 2.548 | 0.754 |
| 4 Bedrooms or More | 3.488 | 1.092 | 3.185 | 1.093 |
| Average SF Attached | 2.299 | 0.352 | 2.210 | 0.353 |
| Multi-Family | | | | |
| 0 Bedrooms | 1.389 | 0.042 | 1.462 | 0.042 |
| 1 Bedroom | 1.472 | 0.048 | 1.572 | 0.049 |
| 2 Bedrooms | 1.755 | 0.124 | 1.963 | 0.124 |
| 3 Bedrooms | 2.405 | 0.496 | 2.637 | 0.497 |
| 4 Bedrooms or More | 2.796 | 0.596 | 3.073 | 0.597 |
| Average Multi-Family | 1.717 | 0.132 | 1.904 | 0.132 |
| Mobile Home | | | | |
| 0 Bedrooms | 2.218 | 0.346 | 3.317 | 0.347 |
| 1 Bedroom | 2.074 | 0.301 | 2.208 | 0.302 |
| 2 Bedrooms | 2.028 | 0.259 | 1.435 | 0.260 |
| 3 Bedrooms | 2.965 | 0.674 | 4.295 | 0.674 |
| 4 Bedrooms or More | 3.988 | 1.244 | 5.336 | 1.246 |
| Average Mobile Home | 2.248 | 0.365 | 2.094 | 0.365 |

SOURCE: US Bureau of the Census, 2000 Census of the Population, Public Use Micro-Sample PUMS). See Appendix 1 for complete description and methods of updating to 2004.

Dwelling unit occupancy has increased between 2000 and the present. This is due to average household size increasing from 2.386 to 2.388. Therefore, the 2004 dwelling unit occupancies shown in Table 2.1 and 2.2 are increased from their 2000 levels by the percentage change in average household size.

TABLE 2-2
**DWELLING UNIT OCCUPANCY BY SIZE OF UNIT IN SQUARE FEET
 PALM BEACH COUNTY
 2004**

| RESIDENTIAL UNITS BY SIZE | AVERAGE OCCUPANCY PER UNIT | | |
|---------------------------|----------------------------|------------|------------------|
| | TOTAL | AGE 5 - 17 | IN PUBLIC SCHOOL |
| 800 Feet and Under | 1.725 | 0.113 | 0.096 |
| 801 - 1,399 | 2.087 | 0.286 | 0.243 |
| 1,400 - 1,999 | 2.386 | 0.428 | 0.364 |
| 2,000 - 3,599 | 2.729 | 0.592 | 0.503 |
| 3,600 and Over | 2.996 | 0.719 | 0.611 |

SOURCE: Appendix 1 and Palm Beach County School Board.

NOTE: The unit sizes are measured in net square feet of floor area.

CHANGES IN OCCUPANCIES

| AVERAGE OCCUPANCY PER UNIT 2004 | | | |
|---------------------------------|---------|------------|------------------|
| RESIDENTIAL UNITS BY SIZE | TOTAL | AGE 5 - 17 | IN PUBLIC SCHOOL |
| 800 Feet and Under | 1.963 | 0.144 | 0.123 |
| 801 - 1,399 | 2.308 | 0.296 | 0.252 |
| 1,400 - 1,999 | 2.712 | 0.474 | 0.403 |
| 2,000 - 3,599 | 3.153 | 0.669 | 0.569 |
| 3,600 and Over | 3.494 | 0.820 | 0.697 |
| PER CENT CHANGES | | | |
| 800 Feet and Under | -12.11% | -21.25% | -21.62% |
| 801 - 1,399 | -9.57% | -3.44% | -3.57% |
| 1,400 - 1,999 | -12.02% | -9.66% | -9.66% |
| 2,000 - 3,599 | -13.45% | -11.56% | -11.60% |
| 3,600 and Over | -14.25% | -12.32% | -12.30% |

B. Current Infrastructure Finance

Palm Beach County has been using a variety of means to finance capital improvements for the facilities discussed herein. The County has authorized bonds, received grants, appropriated general funds, and charged impact fees. Additionally, the County has required developers to donate land and improvements. Given this history, it should be expected that Palm Beach County might well continue these efforts in the future.

The outstanding indebtedness of Palm Beach County (insofar as these facilities and services are concerned) is shown in Table 3.

**TABLE 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY**

| ISSUE/PURPOSE | AMOUNT |
|---|----------------|
| GENERAL OBLIGATION - RECREATION (PART) | |
| Amount | \$8.7 Million |
| Term (Years) | 20 Years |
| Interest Rate | 3.9% |
| Authorized | 2003 |
| GENERAL OBLIGATION - RECREATION & CULTURE (PART) | |
| Amount | \$12.2 Million |
| Term (Years) | 20 Years |
| Interest Rate | 5.5% |
| Authorized | 1999 |
| GENERAL OBLIGATION - BEACH ACQUISITION (PART) | |
| Amount | \$39.1 Million |
| Term (Years) | 17 Years |
| Interest Rate | 6.7% |
| Authorized | 1994 |
| GENERAL OBLIGATION – LIBRARIES | |
| Amount | \$30.5 Million |
| Term (Years) | 20 Years |
| Interest Rate | 4.23% |
| Authorized | 2003 |
| REVENUE/NON-AD VALOREM - PUBLIC FACILITIES | |
| Amount | \$94.3 Million |
| Term (Years) | 20 Years |
| Interest Rate | 3.9% |
| Authorized | 2004 |
| POOLED/NON-AD VALOREM – ROADS | |
| Amount | \$2.6 Million |
| Term (Years) | 5 Years |
| Interest Rate | 4.0% |
| Authorized | 2004 |
| POOLED/NON-AD VALOREM - PUBLIC FACILITIES | |

**TABLE 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY**

| | |
|--|-------------------------|
| Amount | \$60.9 Million |
| Term (Years) | 29 Years |
| Interest Rate | 4.0% |
| Authorized | 1987 |
| Use of Funds | |
| FIRE/RESCUE | \$0.0 Million (Retired) |
| CRIMINAL JUSTICE | \$25.5 Million |
| PARK DEVELOPMENT | \$4.0 Million |
| AGRICULTURE BUILDING | \$1.7 Million |
| PUBLIC SAFETY | \$8.8 Million |
| HEALTH FACILITY | \$2.0 Million |
| ROADS | \$3.5 Million |
| OTHER | \$15.4 Million |
| REVENUE/NON-AD VALOREM – PUBLIC BUILDINGS | |
| Amount | \$26.5 Million |
| Term (Years) | 14 Years |
| Interest Rate | 5.0% |
| Authorized | 1993 |
| Use of Funds: | |
| COURT HOUSE | \$10.2 Million |
| GOVT... FACILITY | \$4.5 Million |
| OFFICE BUILDINGS | \$3.7 Million |
| BUILDING RENOVATION | \$1.3 Million |
| GOVT. CENTER | \$1.5 Million |
| OTHER | \$5.3 Million |
| REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE | |
| Amount | \$117.5 Million |
| Term (Years) | 18 Years |
| Interest Rate | 5.4% |
| Authorized | 1993 |
| REVENUE/NON-AD VALOREM - BEACH ACQUISITION | |
| Amount | \$30.7 Million |
| Term (Years) | 15 Years |
| Interest Rate | 5.2% |
| Authorized | 1993 |
| REVENUE/NON-AD VALOREM - GOVERNMENT CENTER | |
| Amount | \$22.2 Million |
| Term (Years) | 19 Years |
| Interest Rate | 5.2% |
| Authorized | 1993 |
| REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE | |
| Amount | \$26.4 Million |
| Term (Years) | 23 Years |
| Interest Rate | 6.0% |

**TABLE 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY**

| | |
|--|------------------------|
| Authorized | 1994 |
| REVENUE/NON-AD VALOREM - PARK DEVELOPMENT | |
| Amount | \$6.5 Million |
| Term (Years) | 11 Years |
| Interest Rate | 3.3% |
| Authorized | 2003 |
| REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE | |
| Amount | \$15.2 Million |
| Term (Years) | 15 Years |
| Interest Rate | 5.1% |
| Authorized | 1995 |
| REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE | |
| Amount | \$32.8 Million |
| Term (Years) | 16 Years |
| Interest Rate | 5.1% |
| Authorized | 1997 |
| REVENUE/NON-AD VALOREM - PARK DEVELOPMENT | |
| Amount | \$10.2 Million |
| Term (Years) | 21 Years |
| Interest Rate | 5.2% |
| Authorized | 1996 |
| REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE | |
| Amount | \$22.4 Million |
| Term (Years) | 20 Years |
| Interest Rate | 4.9% |
| Authorized | 1997 |
| REVENUE/NON-AD VALOREM - PUBLIC BUILDINGS | |
| Amount | \$94.3 Million |
| Term (Years) | 20 Years |
| Interest Rate | 3.9% |
| Authorized | 2004 |
| REVENUE/NON-AD VALOREM - PUBLIC BUILDINGS | |
| Amount | \$81.3 Million |
| Term (Years) | 28 Years |
| Interest Rate | 3.1% |
| Authorized | 2004 |
| TOTAL DEBT | \$734.3 Million |
| PARKS - TOTAL | \$111.4 Million |
| Ad Valorem | \$60.0 Million |
| Non-Ad Valorem | \$51.4 Million |
| LIBRARIES - TOTAL | \$30.5 Million |
| Ad Valorem | \$0.0 Million |
| Non-Ad Valorem | \$30.5 Million |
| PUBLIC BUILDINGS - TOTAL | \$586.3 Million |

**TABLE 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY**

| | |
|---------------------------------------|----------------------|
| Ad Valorem | \$0.0 Million |
| Non-Ad Valorem | \$586.3 Million |
| FIRE/RESCUE – TOTAL | \$0.0 Million |
| Ad Valorem | \$0.0 Million |
| Non-Ad Valorem | \$0.0 Million |
| ROADS – TOTAL | \$6.1 Million |
| Ad Valorem | \$0.0 Million |
| Non-Ad Valorem | \$6.1 Million |
| DEBT SERVICE: | |
| GENERAL OBLIGATION BONDS; | |
| PARKS | |
| Average Maturity (Years) | 18.50 Years |
| Years Paid | 4.83 Years |
| Years to Pay | 13.67 Years |
| Average Interest Rate | 5.38% |
| LIBRARIES | |
| Average Maturity (Years) | 20.00 Years |
| Years Paid | 1.00 Year |
| Years to Pay | 19.00 Years |
| Average Interest Rate | 4.23% |
| REVENUE BONDS; | |
| PARKS | |
| Average Maturity (Years) | 19.00 Years |
| Years Paid | 9.25 Years |
| Years to Pay | 9.75 Years |
| Average Interest Rate | 4.43% |
| PUBLIC BUILDINGS | |
| Average Maturity (Years) | 20.28 Years |
| Years Paid | 9.89 Years |
| Years to Pay | 10.39 Years |
| Average Interest Rate | 4.765% |
| ROADS | |
| Average Maturity (Years) | 17.00 Years |
| Years Paid | 8.50 Years |
| Years to Pay | 8.50 Years |
| Average Interest Rate | 4.0% |
| CREDIT CALCULATION PARAMETERS: | |
| CAPITALIZATION PERIOD | 25.00 Years |
| DISCOUNT RATE | 4.0% |
| PRESENT VALUE FACTOR | 15.62 |

SOURCE: Office of Financial Management and Budget, Palm Beach County, September 30, 2004.

NOTES: (1) The 1991 Environmentally Sensitive Lands Bond Issue was not included in the above because the proceeds from this bond issue were not used for park or recreational land acquisition or development.

**TABLE 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY**

(2) The averages in Table 3 are simple averages and are not weighted. Weighting is not an issue in these calculations because a capitalization period of 25 years is employed. If the average remaining life of the bonds was used, weighting (or lack thereof) would be an issue.

These bond issues are relevant because they are a partial means by which the existing system of infrastructure was financed. The vacant land, which is the new development of the future, has been required to pay debt service on the general obligation bonds. Typically, vacant land requires less of these facilities that were financed, in part, with proceeds from such land. After development, the newly developed properties will be on the tax rolls at significantly higher taxable values, and thus paying higher ad valorem taxes toward debt service. Additionally, newly occupied properties will begin making payments towards the outstanding indebtedness financed with non-ad valorem revenues. These past and future payments should be given fair consideration if the result is to be a proportionate distribution of costs. For the purposes of these calculations, past property tax payments toward the ad valorem debt shown in Table 3 will be credited as past payments. Additionally, future payments toward both ad valorem and non-ad valorem debt will be credited as future payments.

In addition to debt service on general obligation bonds, vacant land has paid taxes into the governmental funds. These property taxes have been used, in part, to finance the existing system of infrastructure. It follows that fair consideration should be given to payments by vacant land toward existing infrastructure in the form of general taxation.

**TABLE 4
GOVERNMENTAL FUNDS RECEIPTS
PALM BEACH COUNTY
2001-02**

| REVENUE SOURCE | AMOUNT | |
|----------------------|-------------|----------|
| | (000) | PER CENT |
| Property Taxes | \$512,928.3 | 76.3% |
| Other Taxes | \$4,129.3 | 0.6% |
| Intergovernmental | \$29,560.9 | 4.4% |
| Fines & Forfeits | \$10,580.1 | 1.6% |
| Charges for Services | \$78,483.6 | 11.7% |
| Miscellaneous | \$7,970.0 | 1.2% |
| Other | \$28,346.1 | 4.2% |
| TOTAL | \$671,998.4 | 100.0% |

SOURCE: Office of Financial Management and Budget, Palm Beach County, June 2003.

NOTE: Fund balances are not included.

Table 4 shows the actual sources of revenues for Palm Beach County's governmental funds. It should be clear that 76.3% of governmental funds receipts come from property taxes.

The County's governmental funds are used as a proxy for all relative sources of funding. This percentage distribution of revenues will be used in establishing a past payment credit. The only payments from vacant land to the governmental funds are property taxes. All other sources of income come directly or indirectly from developed property.

Table 5 shows the distribution of the Palm Beach County tax base by type of property. This table shows that 5.42% of the Palm Beach County tax base is vacant land. This also shows that 5.4% of property taxes would be paid by vacant land. Given that property taxes constitute 76.3% of governmental funds receipts, it follows that 4.1% of governmental funds receipts are paid by vacant property. Because vacant land pays 4.1% of governmental funds receipts, it is presumed that vacant land has paid the same percentage (4.1%) of the cost of existing infrastructure that is financed through the governmental funds.

TABLE 5
TAXABLE VALUE BY TYPE OF PROPERTY
PALM BEACH COUNTY
2004

| PROPERTY TYPE | AMOUNT (000,000) | PER CENT |
|-----------------------------|-----------------------------|-----------------|
| DEVELOPED SINGLE FAMILY | \$43,739.4 | 41.18% |
| VACANT SINGLE FAMILY | \$3,215.8 | 3.03% |
| MOBILE HOMES | \$122.0 | 0.11% |
| MULTI FAMILY | \$4,974.2 | 4.68% |
| CONDOMINIA | \$34,766.8 | 32.73% |
| COOPERATIVES | \$441.3 | 0.42% |
| RETIREMENT HOMES | \$350.9 | 0.33% |
| DEVELOPED COMMERCIAL | \$12,242.4 | 11.53% |
| VACANT COMMERCIAL | \$898.6 | 0.85% |
| DEVELOPED INDUSTRIAL | \$2,212.9 | 2.08% |
| VACANT INDUSTRIAL | \$212.2 | 0.20% |
| AGRICULTURAL | \$901.5 | 0.85% |
| INSTITUTIONAL | \$624.1 | 0.59% |
| OTHER | \$504.2 | 0.47% |
| TOTAL - Taxable Value | \$106,216.2 | 100.00% |
| TAXABLE VALUE (at 95%) | \$100,905.3 | 95.00% |
| TAXABLE PER CAPITA-PEAK | | \$67,175.0 |
| TOTAL VACANT* | \$5,732.4 | 5.40% |
| TOTAL RESIDENTIAL (at 95%) | \$80,174.8 | 79.46% |
| TAXABLE PER CAPITA-RESIDENT | | \$64,489.1 |

SOURCE: Florida Department of Revenue, May 2005.

* Includes "other".

NOTE: Per Capita-Peak uses the peak population to calculate the Palm Beach County taxable value per capita. This datum is used in calculating future payment credits for debt service on general obligation bonds.

When new development is completed, it is placed on the tax rolls as developed property. Such placement on tax rolls can occur as much as a year after the building has been completed and occupied. Such a delay means that a new building will place full demands on the County for service well before any tax payments begin. This analysis does not deal with the problem of delay in tax receipts. Rather, it assumes instantaneous receipts of tax revenues at the time of occupancy of a unit of new development.

New development has paid toward infrastructure costs in the past as undeveloped or vacant land. The infrastructure costs attributed to new development will be credited for such payments. New development will pay for infrastructure costs in the future as developed land. The infrastructure costs attributed to new development will be credited for these future payments. These credits are accomplished in the calculation of the individual fees. Additionally, developers may be required to dedicate land or improvements. When such dedications are required, those developers should receive credit against the relevant impact fee based upon the reasonable value of those dedications. Because any dedication is a matter of individual situations, the impact fee schedules themselves are not adjusted for possible dedications. Rather, the implementing impact fee ordinances provide that developer dedications are a means of actual payment of the individual fees and appropriate credits are thus incorporated on a case by case analysis. These various credits should assure fair consideration of payments and contributions of new development toward the cost of infrastructure with the result being impact fees that reflect proportionate shares.

II Park Impact Fees

The growth of the population requires additional park and recreation areas. Palm Beach County has authorized bonds for the acquisition of beaches, inland parks, and facility development. For the purposes of these calculations, the beaches acquired with these bonds are defined as recreational areas. Occasionally grants are available and general funds are also utilized. On occasion, the County has required developers to make donations for park and recreation purposes. These approaches will continue to be utilized in the future except that these funding mechanisms will be augmented with impact fees. It is presumed that future developer public park dedications would be a form of payment of park impact fees.

Table 6 contains data that shows the outstanding indebtedness of the County for parks. The debt service payments of these debt instruments will be incorporated into a credit against park impact costs. Table 7 sets out the park parameters utilized and Table 8 shows the needs for and cost of parks by residential land use. The park and recreational facilities and areas addressed herein are only those that are countywide in nature and in the population served. Countywide park and recreational facilities are regional, district and beach parks.

A number of the municipalities within Palm Beach County provide extensive parks and recreational activities. The municipalities have argued that such municipal provision lessens the need for the County to provide for park and recreational needs in those areas. There are 25 possible combinations of municipal parks, of which three types of parks are relevant to the County parks and recreation system. These combinations are set out in Table 8-1. Each individual municipality has been classified on the basis of the scales used herein in order to determine just what park impact fee would be appropriate. There are no park impact fees proposed for the western or Glades areas. The reason for no park fees is that the park and recreational needs of this part of the County are un-related to growth.

In recognition of the fact that transients occupy many of the hotels and motels in Palm Beach County, the functional population for hotels and motels is reduced by 50%.

Based upon existing outstanding debt, new development will pay toward Palm Beach County parks through debt service. Palm Beach County has \$60 million in outstanding general obligation debt for parks. Additionally, \$51.4 million in non-ad valorem debt is outstanding for parks. These calculations will credit new development for payments toward this debt. Table 6 sets out these credits.

TABLE 6
PARK BONDS CREDITS
PALM BEACH COUNTY

| | |
|--|---------------------|
| TOTAL TAXABLE VALUE | \$100,905 Million |
| PARK GENERAL OBLIGATION DEBT | \$60.0 Million |
| MATURITY | 18.50 Years |
| YEARS TO GO | 13.67 Years |
| INTEREST RATE | 5.4% |
| AVERAGE ANNUAL DEBT SERVICE | \$5.20 Million |
| DEBT SERVICE MILLAGE | \$0.052 Per \$1,000 |
| AVERAGE TAXABLE VALUE PER CAPITA | \$81,164 |
| ANNUAL TAX PAYMENTS | \$4.18 Per year |
| CAPITALIZATION PERIOD (Years) | 13.67 |
| DISCOUNT RATE | 5.38% |
| CREDIT FOR FUTURE G.O. PAYMENTS PER CAPITA | \$39.77 |
| CREDIT FOR PAST PAYMENTS | 4.1% Of Total |
| PARK NON-AD VALOREM DEBT | \$51.4 Million |
| MATURITY | 19 Years |
| YEARS TO GO | 10 Years |
| INTEREST RATE | 4.4% |
| AVERAGE ANNUAL DEBT SERVICE | \$4.1 Million |
| DEBT SERVICE PER CAPITA | \$3.26 Per year |
| CAPITALIZATION PERIOD (Years) | 25 |
| DISCOUNT RATE | 4.00% |
| CREDIT FOR NON-G.O. PAYMENTS PER CAPITA | \$50.97 |
| TOTAL FUTURE CREDITS PER CAPITA | \$90.74 |
| CREDIT FOR STATE PARK GRANTS & ASSISTANCE | 6.00% of Total |
| PAST PAYMENT CREDIT | 4.10% of Total |

TABLE 7
**PARKS AND RECREATIONAL PARAMETERS
 PALM BEACH COUNTY**

| PARK STANDARDS AND LEVEL OF SERVICE: | | | |
|---|--------------------------------|-----------------|-----------------|
| PROVISION OF PARKS BY TYPE | | | |
| ACREAGE | DISTRICT | BEACH | REGIONAL |
| Total Acres | 2,146 | 490 | 5,038 |
| Improved Acres | 944 | 238 | 2,333 |
| PER 1,000 POPULATION | | | |
| Total Acres | 1.428 | 0.326 | 3.354 |
| Improved Acres | 0.628 | 0.158 | 1.553 |
| LEVEL OF SERVICE FOR: | DISTRICT | BEACH | REGIONAL |
| Total Acres | 1.428 | 0.326 | 3.354 |
| Improved Acres | 0.628 | 0.158 | 1.553 |
| CAPITAL COSTS | PROVISION PER 1,000 | COST PER | |
| DISTRICT PARKS | | ACRE | CAPITA |
| Total Acres | 1.428 | \$43,639 | \$62.32 |
| Improved Acres | 0.63 | \$238,206 | \$149.59 |
| BEACH PARKS | | | |
| Total Acres | 0.33 | \$340,909 | \$111.14 |
| Improved Acres | 0.16 | \$337,973 | \$53.40 |
| REGIONAL PARKS | | | |
| Total Acres | 3.35 | \$49,306 | \$165.37 |
| Improved Acres | 1.55 | \$130,348 | \$202.43 |

SOURCE: Palm Beach County, Parks and Recreation Department, 2005.

TABLE 8
**COUNTY PROVISION OF PARKS TO MUNICIPALITIES
 AND PER CAPITA ACQUISITION PLUS IMPROVEMENT COST**

| | DISTRICT | BEACH | REGIONAL | COST PER CAPITA |
|------------|-----------------|--------------|-----------------|--------------------------------|
| SCHEDULE A | 100% | 100% | 100% | \$744.25 |
| SCHEDULE B | 75% | 100% | 100% | \$691.27 |
| SCHEDULE C | 50% | 100% | 100% | \$638.30 |
| SCHEDULE D | 25% | 100% | 100% | \$585.32 |
| SCHEDULE E | 0% | 100% | 100% | \$532.34 |
| SCHEDULE F | 100% | 75% | 100% | \$703.12 |
| SCHEDULE G | 75% | 75% | 100% | \$650.14 |
| SCHEDULE H | 50% | 75% | 100% | \$597.16 |

TABLE 8

**COUNTY PROVISION OF PARKS TO MUNICIPALITIES
AND PER CAPITA ACQUISITION PLUS IMPROVEMENT COST**

| | DISTRICT | BEACH | REGIONAL | COST PER CAPITA |
|------------|----------|-------|----------|-----------------|
| SCHEDULE I | 25% | 75% | 100% | \$544.18 |
| SCHEDULE J | 0% | 75% | 100% | \$491.21 |
| SCHEDULE K | 100% | 50% | 100% | \$661.98 |
| SCHEDULE L | 75% | 50% | 100% | \$609.00 |
| SCHEDULE M | 50% | 50% | 100% | \$556.03 |
| SCHEDULE N | 25% | 50% | 100% | \$503.05 |
| SCHEDULE O | 0% | 50% | 100% | \$450.07 |
| SCHEDULE P | 100% | 25% | 100% | \$620.85 |
| SCHEDULE Q | 75% | 25% | 100% | \$567.87 |
| SCHEDULE R | 50% | 25% | 100% | \$514.89 |
| SCHEDULE S | 25% | 25% | 100% | \$461.91 |
| SCHEDULE T | 0% | 25% | 100% | \$408.94 |
| SCHEDULE U | 100% | 0% | 100% | \$579.71 |
| SCHEDULE V | 75% | 0% | 100% | \$526.73 |
| SCHEDULE W | 50% | 0% | 100% | \$473.76 |
| SCHEDULE X | 25% | 0% | 100% | \$420.78 |
| SCHEDULE Y | 0% | 0% | 100% | \$367.80 |

Source: Palm Beach County Department of Parks and Recreation.

The formula for calculating the parks impact fee is:

$$\text{COST PER UNIT} = [\text{POPULATION PER UNIT} \times (\text{ACQUISITION COST PER CAPITA} + \text{IMPROVEMENT COST PER CAPITA})]$$

$$\text{CREDITS} = 0.101 * \text{COST PER UNIT} + [(\$32,91 + \$42.18) \times \text{POPULATION PER UNIT}]$$

$$\text{NET COST} = \text{COST PER UNIT} - \text{CREDITS}$$

NOTE: The state grant credit (6%) is incorporated into the governmental funds credit (4.1%) in calculating cost (4.1% + 6% = 10.1%)

TABLE 9.1

**PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
UNINCORPORATED AREA AND SCHEDULE A**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|---------------------------|------------------|---------------|----------|------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,284.10 | \$259.25 | \$1,024.85 |
| 801 - 1,399 | 2.087 | \$1,553.34 | \$313.61 | \$1,239.73 |
| 1,400 - 1,999 | 2.386 | \$1,775.76 | \$358.51 | \$1,417.25 |
| 2,000 - 3,599 | 2.729 | \$2,030.96 | \$410.04 | \$1,620.92 |
| 3,600 and Over | 2.996 | \$2,229.84 | \$450.19 | \$1,779.65 |
| Hotel/Motel per Room | 0.875 | \$651.22 | \$131.48 | \$519.74 |

NOTE: Hotel/motel occupancy at 50% of actual in this and subsequent park tables.
 SCHEDULE A AREA AND MUNICIPALITIES: Atlantis, Cloud Lake, Glen Ridge, Golf Village, Haverhill, Hypoluxo, Lake Clark Shores, Mangonia Park, and Unincorporated Zones 1, 2 & 3.

| | Revised | 2003 | % Change |
|---------------------------|------------|------------|----------|
| RESIDENTIAL UNITS BY SIZE | | | |
| 800 Feet and Under | \$1,024.85 | \$951.25 | 7.74% |
| 801 - 1,399 | \$1,239.73 | \$1,118.06 | 10.88% |
| 1,400 - 1,999 | \$1,417.25 | \$1,314.17 | 7.84% |
| 2,000 - 3,599 | \$1,620.92 | \$1,527.65 | 6.11% |
| 3,600 and Over | \$1,779.65 | \$1,692.99 | 5.12% |
| Hotel/Motel per Room | \$519.74 | \$423.95 | 22.60% |

**EXISTING PARK & RECREATION
IMPACT FEES**

| County | Parks Impact Fee |
|----------------------|---------------------------------|
| Wakulla | \$53 |
| Hernando | \$113 |
| Lake | \$222 |
| Alachua | \$252 |
| Flagler | \$268 |
| Monroe | \$340 |
| Hillsborough * | \$354 |
| Broward | \$389 |
| Charlotte | \$402 |
| Citrus * | \$435 |
| St Lucie | \$447 |
| Manatee | \$457 |
| Sarasota | \$462 |
| St. Johns | \$802 |
| Nassau | \$520 |
| Volusia | \$529 |
| Pasco | \$892 |
| Lee | \$1,116 |
| Miami/Dade * | \$1,173 |
| Palm Beach * | \$1,248 |
| Martin - Existing | \$1,591 |
| Collier | \$1,603 |
| Average | \$621 |
| Median | \$452 |
| Palm Beach - Revised | \$1,621 |

* In revision

TABLE 9.2
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE B MUNICIPALITIES

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|---------------------------|---------------------|------------------|----------|-------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,192.69 | \$250.02 | \$942.67 |
| 801 - 1,399 | 2.087 | \$1,442.76 | \$302.44 | \$1,140.32 |
| 1,400 - 1,999 | 2.386 | \$1,649.36 | \$345.75 | \$1,303.61 |
| 2,000 - 3,599 | 2.729 | \$1,886.38 | \$395.43 | \$1,490.95 |
| 3,600 and Over | 2.996 | \$2,071.11 | \$434.16 | \$1,636.95 |
| Hotel/Motel per Room | 0.875 | \$604.86 | \$126.79 | \$478.07 |

SCHEDULE B MUNICIPALITIES: Greenacres, Lake Park, and Palm Springs.

TABLE 9.3
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE C MUNICIPALITIES

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|---------------------------|---------------------|------------------|----------|-------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,101.30 | \$240.79 | \$860.51 |
| 801 - 1,399 | 2.087 | \$1,332.21 | \$291.27 | \$1,040.94 |
| 1,400 - 1,999 | 2.386 | \$1,522.97 | \$332.98 | \$1,189.99 |
| 2,000 - 3,599 | 2.729 | \$1,741.83 | \$380.84 | \$1,360.99 |
| 3,600 and Over | 2.996 | \$1,912.40 | \$418.13 | \$1,494.27 |
| Hotel/Motel per Room | 0.875 | \$558.51 | \$122.11 | \$436.40 |

SCHEDULE C MUNICIPALITIES: None

TABLE 9.4
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE D MUNICIPALITIES

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|---------------------------|---------------------|------------------|----------|-------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,009.89 | \$231.56 | \$778.33 |
| 801 - 1,399 | 2.087 | \$1,221.63 | \$280.11 | \$941.52 |
| 1,400 - 1,999 | 2.386 | \$1,396.56 | \$320.22 | \$1,076.34 |
| 2,000 - 3,599 | 2.729 | \$1,597.26 | \$366.23 | \$1,231.03 |
| 3,600 and Over | 2.996 | \$1,753.67 | \$402.10 | \$1,351.57 |
| Hotel/Motel per Room | 0.875 | \$512.16 | \$117.43 | \$394.73 |

SCHEDULE C MUNICIPALITIES: None

**TABLE 9.5
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE E MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$918.48 | \$222.32 | \$696.16 |
| 801 - 1,399 | 2.087 | \$1,111.06 | \$268.94 | \$842.12 |
| 1,400 - 1,999 | 2.386 | \$1,270.15 | \$307.45 | \$962.70 |
| 2,000 - 3,599 | 2.729 | \$1,452.68 | \$351.63 | \$1,101.05 |
| 3,600 and Over | 2.996 | \$1,594.94 | \$386.07 | \$1,208.87 |
| Hotel/Motel per Room | 0.875 | \$465.80 | \$112.75 | \$353.05 |

SCHEDULE E MUNICIPALITIES: West Palm Beach, Royal Palm Beach, Palm Beach Gardens and Wellington.

**TABLE 9.6
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE F MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,213.13 | \$252.08 | \$961.05 |
| 801 - 1,399 | 2.087 | \$1,467.49 | \$304.94 | \$1,162.55 |
| 1,400 - 1,999 | 2.386 | \$1,677.63 | \$348.60 | \$1,329.03 |
| 2,000 - 3,599 | 2.729 | \$1,918.72 | \$398.70 | \$1,520.02 |
| 3,600 and Over | 2.996 | \$2,106.61 | \$437.74 | \$1,668.87 |
| Hotel/Motel per Room | 0.875 | \$615.23 | \$127.84 | \$487.39 |

SCHEDULE F MUNICIPALITIES: . Gulfstream, Highland Beach, Manalapan and South Palm Beach

**TABLE 9.7
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE G MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,121.73 | \$242.85 | \$878.88 |
| 801 - 1,399 | 2.087 | \$1,356.92 | \$293.77 | \$1,063.15 |
| 1,400 - 1,999 | 2.386 | \$1,551.22 | \$335.84 | \$1,215.38 |
| 2,000 - 3,599 | 2.729 | \$1,774.14 | \$384.10 | \$1,390.04 |
| 3,600 and Over | 2.996 | \$1,947.88 | \$421.71 | \$1,526.17 |
| Hotel/Motel per Room | 0.875 | \$568.87 | \$123.16 | \$445.71 |

SCHEDULE F MUNICIPALITIES: None.

**TABLE 9.8
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE H MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,030.32 | \$233.62 | \$796.70 |
| 801 - 1,399 | 2.087 | \$1,246.34 | \$282.60 | \$963.74 |
| 1,400 - 1,999 | 2.386 | \$1,424.81 | \$323.07 | \$1,101.74 |
| 2,000 - 3,599 | 2.729 | \$1,629.57 | \$369.50 | \$1,260.07 |
| 3,600 and Over | 2.996 | \$1,789.14 | \$405.68 | \$1,383.46 |
| Hotel/Motel per Room | 0.875 | \$522.52 | \$118.48 | \$404.04 |

SCHEDULE H MUNICIPALITIES: None.

**TABLE 9.9
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE I MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$938.91 | \$224.39 | \$714.52 |
| 801 - 1,399 | 2.087 | \$1,135.77 | \$271.43 | \$864.34 |
| 1,400 - 1,999 | 2.386 | \$1,298.40 | \$310.30 | \$988.10 |
| 2,000 - 3,599 | 2.729 | \$1,484.99 | \$354.89 | \$1,130.10 |
| 3,600 and Over | 2.996 | \$1,630.41 | \$389.65 | \$1,240.76 |
| Hotel/Motel per Room | 0.875 | \$476.16 | \$113.80 | \$362.36 |

SCHEDULE I MUNICIPALITIES: Tequesta.

**TABLE 9.10
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE J MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$847.51 | \$215.16 | \$632.35 |
| 801 - 1,399 | 2.087 | \$1,025.21 | \$260.27 | \$764.94 |
| 1,400 - 1,999 | 2.386 | \$1,172.02 | \$297.54 | \$874.48 |
| 2,000 - 3,599 | 2.729 | \$1,340.44 | \$340.29 | \$1,000.15 |
| 3,600 and Over | 2.996 | \$1,471.71 | \$373.62 | \$1,098.09 |
| Hotel/Motel per Room | 0.875 | \$429.81 | \$109.11 | \$320.70 |

SCHEDULE J MUNICIPALITIES: North Palm Beach.

**TABLE 9.11
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE K MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,142.15 | \$244.91 | \$897.24 |
| 801 - 1,399 | 2.087 | \$1,381.63 | \$296.27 | \$1,085.36 |
| 1,400 - 1,999 | 2.386 | \$1,579.47 | \$338.69 | \$1,240.78 |
| 2,000 - 3,599 | 2.729 | \$1,806.45 | \$387.36 | \$1,419.09 |
| 3,600 and Over | 2.996 | \$1,983.35 | \$425.29 | \$1,558.06 |
| Hotel/Motel per Room | 0.875 | \$579.23 | \$124.21 | \$455.02 |

SCHEDULE K MUNICIPALITIES: Ocean Ridge.

**TABLE 9.12
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE L MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,050.74 | \$235.68 | \$815.06 |
| 801 - 1,399 | 2.087 | \$1,271.05 | \$285.10 | \$985.95 |
| 1,400 - 1,999 | 2.386 | \$1,453.06 | \$325.92 | \$1,127.14 |
| 2,000 - 3,599 | 2.729 | \$1,661.88 | \$372.76 | \$1,289.12 |
| 3,600 and Over | 2.996 | \$1,824.62 | \$409.26 | \$1,415.36 |
| Hotel/Motel per Room | 0.875 | \$532.88 | \$119.52 | \$413.36 |

SCHEDULE L MUNICIPALITIES: None.

**TABLE 9.13
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE M MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$959.35 | \$226.45 | \$732.90 |
| 801 - 1,399 | 2.087 | \$1,160.50 | \$273.93 | \$886.57 |
| 1,400 - 1,999 | 2.386 | \$1,326.68 | \$313.16 | \$1,013.52 |
| 2,000 - 3,599 | 2.729 | \$1,517.33 | \$358.16 | \$1,159.17 |
| 3,600 and Over | 2.996 | \$1,665.92 | \$393.23 | \$1,272.69 |
| Hotel/Motel per Room | 0.875 | \$486.53 | \$114.84 | \$371.69 |

SCHEDULE M MUNICIPALITIES: None.

**TABLE 9.14
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE N MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$867.94 | \$217.22 | \$650.72 |
| 801 - 1,399 | 2.087 | \$1,049.92 | \$262.76 | \$787.16 |
| 1,400 - 1,999 | 2.386 | \$1,200.27 | \$300.39 | \$899.88 |
| 2,000 - 3,599 | 2.729 | \$1,372.75 | \$343.56 | \$1,029.19 |
| 3,600 and Over | 2.996 | \$1,507.18 | \$377.20 | \$1,129.98 |
| Hotel/Motel per Room | 0.875 | \$440.17 | \$110.16 | \$330.01 |

SCHEDULE N MUNICIPALITIES: None.

**TABLE 9.15
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE O MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$776.53 | \$207.99 | \$568.54 |
| 801 - 1,399 | 2.087 | \$939.35 | \$251.60 | \$687.75 |
| 1,400 - 1,999 | 2.386 | \$1,073.86 | \$287.62 | \$786.24 |
| 2,000 - 3,599 | 2.729 | \$1,228.18 | \$328.96 | \$899.22 |
| 3,600 and Over | 2.996 | \$1,348.45 | \$361.17 | \$987.28 |
| Hotel/Motel per Room | 0.875 | \$393.81 | \$105.48 | \$288.33 |

SCHEDULE O MUNICIPALITIES: None.

**TABLE 9.16
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE P MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,071.19 | \$237.75 | \$833.44 |
| 801 - 1,399 | 2.087 | \$1,295.79 | \$287.60 | \$1,008.19 |
| 1,400 - 1,999 | 2.386 | \$1,481.33 | \$328.78 | \$1,152.55 |
| 2,000 - 3,599 | 2.729 | \$1,694.21 | \$376.03 | \$1,318.18 |
| 3,600 and Over | 2.996 | \$1,860.12 | \$412.85 | \$1,447.27 |
| Hotel/Motel per Room | 0.875 | \$543.24 | \$120.57 | \$422.67 |

SCHEDULE P MUNICIPALITIES: Briny Breezes, Juno Beach, Jupiter Inlet Colony and Palm Beach Shores.

**TABLE 9.17
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE Q MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|---------------------------|------------------|---------------|----------|------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$979.78 | \$228.51 | \$751.27 |
| 801 - 1,399 | 2.087 | \$1,185.21 | \$276.43 | \$908.78 |
| 1,400 - 1,999 | 2.386 | \$1,354.93 | \$316.01 | \$1,038.92 |
| 2,000 - 3,599 | 2.729 | \$1,549.64 | \$361.42 | \$1,188.22 |
| 3,600 and Over | 2.996 | \$1,701.39 | \$396.82 | \$1,304.57 |
| Hotel/Motel per Room | 0.875 | \$496.89 | \$115.89 | \$381.00 |

SCHEDULE Q MUNICIPALITIES: None.

**TABLE 9.18
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE R MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|---------------------------|------------------|---------------|----------|------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$888.37 | \$219.28 | \$669.09 |
| 801 - 1,399 | 2.087 | \$1,074.64 | \$265.26 | \$809.38 |
| 1,400 - 1,999 | 2.386 | \$1,228.52 | \$303.24 | \$925.28 |
| 2,000 - 3,599 | 2.729 | \$1,405.06 | \$346.82 | \$1,058.24 |
| 3,600 and Over | 2.996 | \$1,542.66 | \$380.78 | \$1,161.88 |
| Hotel/Motel per Room | 0.875 | \$450.53 | \$111.21 | \$339.32 |

SCHEDULE R MUNICIPALITIES: None.

**TABLE 9.19
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE S MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|---------------------------|------------------|---------------|----------|------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$796.96 | \$210.05 | \$586.91 |
| 801 - 1,399 | 2.087 | \$964.06 | \$254.09 | \$709.97 |
| 1,400 - 1,999 | 2.386 | \$1,102.11 | \$290.48 | \$811.63 |
| 2,000 - 3,599 | 2.729 | \$1,260.49 | \$332.22 | \$928.27 |
| 3,600 and Over | 2.996 | \$1,383.92 | \$364.75 | \$1,019.17 |
| Hotel/Motel per Room | 0.875 | \$404.17 | \$106.52 | \$297.65 |

SCHEDULE S MUNICIPALITIES: None.

**TABLE 9.20
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE T MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$705.57 | \$200.82 | \$504.75 |
| 801 - 1,399 | 2.087 | \$853.51 | \$242.93 | \$610.58 |
| 1,400 - 1,999 | 2.386 | \$975.72 | \$277.71 | \$698.01 |
| 2,000 - 3,599 | 2.729 | \$1,115.94 | \$317.62 | \$798.32 |
| 3,600 and Over | 2.996 | \$1,225.22 | \$348.72 | \$876.50 |
| Hotel/Motel per Room | 0.875 | \$357.82 | \$101.84 | \$255.98 |

SCHEDULE T MUNICIPALITIES: None.

**TABLE 9.21
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE U MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$1,000.21 | \$230.58 | \$769.63 |
| 801 - 1,399 | 2.087 | \$1,209.92 | \$278.92 | \$931.00 |
| 1,400 - 1,999 | 2.386 | \$1,383.18 | \$318.86 | \$1,064.32 |
| 2,000 - 3,599 | 2.729 | \$1,581.95 | \$364.69 | \$1,217.26 |
| 3,600 and Over | 2.996 | \$1,736.86 | \$400.40 | \$1,336.46 |
| Hotel/Motel per Room | 0.875 | \$507.25 | \$116.94 | \$390.31 |

SCHEDULE U MUNICIPALITIES: None.

**TABLE 9.22
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE V MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|-------------------------|----------------------|----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$908.80 | \$221.35 | \$687.45 |
| 801 - 1,399 | 2.087 | \$1,099.35 | \$267.76 | \$831.59 |
| 1,400 - 1,999 | 2.386 | \$1,256.77 | \$306.10 | \$950.67 |
| 2,000 - 3,599 | 2.729 | \$1,437.37 | \$350.08 | \$1,087.29 |
| 3,600 and Over | 2.996 | \$1,578.13 | \$384.37 | \$1,193.76 |
| Hotel/Motel per Room | 0.875 | \$460.89 | \$112.25 | \$348.64 |

SCHEDULE V MUNICIPALITIES: None.

**TABLE 9.23
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE W MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|------------------|---------------|----------|------------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$817.41 | \$212.12 | \$605.29 |
| 801 - 1,399 | 2.087 | \$988.79 | \$256.59 | \$732.20 |
| 1,400 - 1,999 | 2.386 | \$1,130.38 | \$293.33 | \$837.05 |
| 2,000 - 3,599 | 2.729 | \$1,292.83 | \$335.49 | \$957.34 |
| 3,600 and Over | 2.996 | \$1,419.43 | \$368.34 | \$1,051.09 |
| Hotel/Motel per Room | 0.875 | \$414.54 | \$107.57 | \$306.97 |

SCHEDULE W MUNICIPALITIES: Lantana.

**TABLE 9.24
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE X MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|------------------|---------------|----------|----------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$726.00 | \$202.88 | \$523.12 |
| 801 - 1,399 | 2.087 | \$878.22 | \$245.42 | \$632.80 |
| 1,400 - 1,999 | 2.386 | \$1,003.97 | \$280.56 | \$723.41 |
| 2,000 - 3,599 | 2.729 | \$1,148.25 | \$320.88 | \$827.37 |
| 3,600 and Over | 2.996 | \$1,260.69 | \$352.31 | \$908.38 |
| Hotel/Motel per Room | 0.875 | \$368.18 | \$102.89 | \$265.29 |

SCHEDULE X MUNICIPALITIES: Palm Beach.

**TABLE 9.25
PARKS AND RECREATION NEEDS AND COSTS BY LAND USE TYPE
SCHEDULE Y MUNICIPALITIES**

| LAND USE TYPE (UNIT) | PERSONS PER UNIT | COST PER UNIT | CREDITS | NET COST |
|----------------------------------|------------------|---------------|----------|----------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$634.59 | \$193.65 | \$440.94 |
| 801 - 1,399 | 2.087 | \$767.64 | \$234.25 | \$533.39 |
| 1,400 - 1,999 | 2.386 | \$877.56 | \$267.80 | \$609.76 |
| 2,000 - 3,599 | 2.729 | \$1,003.68 | \$306.28 | \$697.40 |
| 3,600 and Over | 2.996 | \$1,101.96 | \$336.27 | \$765.69 |
| Hotel/Motel per Room | 0.875 | \$321.83 | \$98.21 | \$223.62 |

SCHEDULE Y MUNICIPALITIES: Boca Raton, Boynton Beach, Delray Beach, Jupiter, Lake Worth and Riviera Beach.

III Public Building Impact Fees

Public buildings, such as courthouses, maintenance facilities, county administrative offices, etc., must be expanded to meet the needs of a growing population. Therefore, a Public Buildings Impact Fee is used to raise a portion of the funds that will be required to meet the need for county-wide public buildings in the future.

Tables 10 and 11 set out the public buildings parameters utilized and Table 13 shows the needs and costs by land use type. Based upon existing outstanding debt, new development will pay toward Palm Beach County public buildings through debt service. Palm Beach

TABLE 10
**PUBLIC BUILDINGS BONDS CREDITS
PALM BEACH COUNTY**

| | |
|---|---------------------|
| TOTAL TAXABLE VALUE | \$100,905.3 Million |
| PUBLIC BUILDING GENERAL OBLIGATION DEBT | \$0.00 Million |
| CREDIT FOR FUTURE PAYMENTS | \$0.00 |
| CREDIT FOR PAST PAYMENTS | 4.1% of Total |
| PUBLIC BUILDING NON-AD VALOREM DEBT | \$586.3 Million |
| MATURITY | 20.3 Years |
| YEARS TO GO | 10.4 Years |
| INTEREST RATE | 4.65% |
| AVERAGE ANNUAL DEBT SERVICE | \$45.3 Million |
| DEBT SERVICE PER CAPITA | \$30.14 Per year |
| CAPITALIZATION PERIOD (Years) | 25.00 |
| DISCOUNT RATE | 4.00% |
| CREDIT FOR FUTURE PAYMENTS PER CAPITA | \$470.79 |

County has no outstanding general obligation debt for public buildings. The County does have \$586.3 million in non-ad valorem debt outstanding for public buildings. The existing stock of public buildings serve both existing and anticipated needs. Thus new development will pay a portion of the cost of both existing and future need for public buildings. These calculations will credit new development for payments toward this debt. Table 10 sets out these credits.

Public Buildings impact fees are not proposed for the western or Glades area of the County due to the needs of the area not being due to growth.

**TABLE 11
PUBLIC BUILDINGS PARAMETERS
PALM BEACH COUNTY**

| BUILDING & AREA: | | |
|--|--------------|----------------------|
| TOTAL COUNTY OFFICE/ADMINISTRATION BULDINGS | | |
| At \$200 per FT ² including equipment | 1,593,029 | \$318,605,800 |
| TOTAL COURTHOUSE SPACE | | |
| At \$250 per FT ² including equipment | 861,085 | \$215,271,250 |
| TOTAL JAIL | | |
| At \$80,000 per Bed | 3,130 | \$250,400,000 |
| TOTAL INDUSTRIAL SPACE | | |
| At \$150 per FT ² including equipment | 279,993 | \$41,998,950 |
| TOTAL INDUSTRIAL SUPPORT SPACE | | |
| At \$14 per FT ² including equipment | 1,293,617 | \$18,110,638 |
| OTHER PUBLIC BUILDINGS - COST | | |
| Judicial Center Parking Garage | \$15,000,000 | |
| Bill Bailey Comm Ctr | \$900,000 | |
| Fleet - WC & Fuel | \$320,000 | |
| North County Fueling Station | \$175,000 | |
| Jupiter Fueling Station | \$100,000 | |
| Medical Examiner | \$2,012,000 | |
| Driver Training | \$950,000 | |
| Weapons Training | \$3,250,000 | |
| K-9 Training | \$900,000 | |
| Aviation | \$1,850,000 | |
| Aviation/Fuel | \$145,000 | |
| CLC- Fuel | \$250,000 | |
| Stockade Kitchen | \$2,300,000 | |
| District 7 Fuel | \$150,000 | |
| New EOC (Not including F/R) | \$5,062,000 | |
| AC&C | \$3,550,000 | |
| Supervisor of Election - VEC | \$4,400,000 | |
| Block D Parking | \$3,187,500 | |
| 4 Points Common | \$102,000 | |
| Hepburn Ctr | \$8,320,000 | |
| South City Parking Garage | \$4,000,000 | |
| TOTAL VALUE OTHER BUILDINGS | | \$56,923,500 |
| Leased Space at \$1,394,138 per year | | \$14,470,676 |
| TOTAL VALUE ALL PUBLIC BUILDINGS | | \$915,780,814 |
| COST PER CAPITA | | \$609.66 |

SOURCE: Palm Beach County, Facilities Development and Operations, February 13, 2005.

NOTES: (1) The value of public buildings is their current replacement value.
(2) The County utilizes some leased space. Such leased space is included in the above because leasing is commonly a lower cost approach of providing public buildings. The replacement value is estimating using the present value of future

lease payments over 15 years at 5%.

Calculations for Public Buildings impact fees incorporate a concept of "functional population." This is incorporated in order to equitably spread public facility capital costs between the residential and non-residential sectors. Businesses place demands upon public buildings in exactly the same manner as people do. In fact, businesses are simply people in another facet of their lives. It is equitable to spread these costs based upon the number of people expected to be present per unit of land use. This is done differently for residential and non-residential land uses. For residential uses the allocation is done using the residents per unit as determined by analyzing the census data. The individuals in residence are assigned 50% to the residence. This means that 50% of people's time is allocated to other land uses such as employment, shopping, entertainment, etc. For non-residential land uses the allocation is accomplished by using the traffic generation rates. Trip rates, from Section 7 (Roads), indicate how many people are present per day at the several land uses. The people present are then divided between employees and visitors. Employees are assigned to their place of work for 8 hours per day, 5 days per week. Visitors are allocated to a particular land use for differing lengths of time and days per week depending on the land use. The total number of person hours per week attributed to individual land uses is then divided by the total number of person hours per week to arrive at a percentage allocation. For example, a 2,000 FT² home with 3.077 persons at 50% would then have a functional population of 1.539 ($3.077 \times .5$). This approach is also used for non-residential development, except that non-residential developments do not have residents as such. To calculate the functional population for non-residential developments, trip generation is used as a measure of the number of people to be found at an individual non-residential development. For example, a warehouse has 4.88 vehicle trips per day per 1,000 square feet. Dividing this in half provides a basis to estimate persons per day per 1,000 square feet. At 1.2 persons per vehicle, the total number of persons present per 1,000 square feet would be 2.928. A ratio of 1 employee per 1,000 square feet is utilized, which means that 1.928 of these persons are visitors. It is taken that employees spend 8 hours per day, 5 days per week and visitors spend .4 hours per visit, 5 days per week. This means that there would be 43.856 persons-hours per week spent at a warehouse, per 1,000 square feet. The 2.928 persons per 1,000 square feet would have a total of 491.9 person-hours per week; I. e., $2.928 \times 7 \text{ days} \times 24 \text{ hours}$. The 43.856 person-hours spent at the warehouse would be 8.91% of total person hours. This percentage is then multiplied times the number of persons present to arrive at functional population ($2.93 \times .0891 = .2610$). This percentage is incorporated into the functional population calculations in Table 13.

TABLE 12

**FUNCTIONAL POPULATION
PALM BEACH COUNTY**

| RESIDENTIAL UNITS BY SIZE | PERSONS PER UNIT | DAYS PER WEEK | % ON SITE | | FUNCTIONAL POPULATION |
|----------------------------------|-------------------------|----------------------|------------------|--|------------------------------|
| 800 Feet and Under | 1.725 | 7.0 | 50.0% | | 0.863 |
| 801 - 1,399 | 2.087 | 7.0 | 50.0% | | 1.044 |
| 1,400 - 1,999 | 2.386 | 7.0 | 50.0% | | 1.193 |
| 2,000 - 3,599 | 2.729 | 7.0 | 50.0% | | 1.364 |
| 3,600 and Over | 2.996 | 7.0 | 50.0% | | 1.498 |
| Hotel/Motel per Room | 1.750 | 7.0 | 20.0% | | 0.350 |

| NON-RESIDENTIAL: | TRIP RATE | PERSONS PRESENT | | HOURS PER VISITOR | DAYS OPEN | FUNCTIONAL POPULATION |
|--|------------------|------------------------|-----------------|--------------------------|------------------|------------------------------|
| | | EMPLOYEES | VISITORS | | | |
| OCCUPANCY PER VEHICLE | 1.20 | | | | | |
| DRIVE-IN BANK PER 1,000 FT ² | 265.21 | 5.00 | 154.13 | 0.25 | 5.00 | 2.337 |
| MINI-WAREHOUSE PER 1,000 FT ² | 2.50 | 0.25 | 1.25 | 1.00 | 5.00 | 0.097 |
| MOVIE THEATER PER SEAT | 8.92 | 2.00 | 3.35 | 1.50 | 5.00 | 0.626 |
| RACQUET CLUB PER COURT | 1.76 | 0.02 | 1.04 | 2.00 | 5.00 | 0.066 |
| CHURCH/SYNAGOGUE PER 1,000 FT ² | 40.50 | 4.00 | 20.30 | 1.00 | 5.00 | 1.557 |
| DAY CARE CENTER PER 1,000 FT ² | 9.11 | 1.00 | 4.47 | 1.00 | 5.00 | 0.371 |
| QUALITY RESTAURANT PER 1,000 FT ² | 79.26 | 2.00 | 45.56 | 1.00 | 5.00 | 1.832 |
| HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT | 89.95 | 3.00 | 50.97 | 1.00 | 5.00 | 2.231 |
| NEW CAR SALES PER 1,000 FT ² | 130.34 | 0.50 | 77.70 | 1.00 | 5.00 | 2.432 |
| OFFICE PER 1,000 FT ² : | | | | | | |
| 50,000 FT ² & Under | 17.19 | 3.00 | 7.31 | 0.40 | 5.00 | 0.801 |
| 50,001 – 99,999FT ² | 14.19 | 3.00 | 5.51 | 1.00 | 5.00 | 0.878 |
| 100,000 - 149,999FT ² | 12.60 | 3.00 | 4.56 | 0.50 | 7.00 | 1.095 |
| 150,000 - 199,999FT ² | 11.66 | 3.00 | 4.00 | 0.40 | 7.00 | 1.067 |

| NON-RESIDENTIAL: | TRIP RATE | PERSONS PRESENT | | HOURS PER VISITOR | DAYS OPEN | FUNCTIONAL POPULATION |
|--|------------------|------------------------|--------|--------------------------|------------------|------------------------------|
| 200,000 - 399,999FT ² | 10.29 | 3.00 | 3.17 | 0.40 | 7.00 | 1.053 |
| 400,000 - 499,999FT ² | 9.36 | 3.00 | 2.62 | 0.40 | 7.00 | 1.044 |
| 500,000 - 599,999FT ² | 8.94 | 3.00 | 2.36 | 0.40 | 5.00 | 0.742 |
| 600,000 - 699,999FT ² | 8.60 | 3.00 | 2.16 | 0.40 | 5.00 | 0.740 |
| 700,000 - 799,999FT ² | 8.32 | 3.00 | 1.99 | 0.12 | 7.00 | 1.010 |
| 800,000 FT ² or more | 7.97 | 3.00 | 1.78 | 0.12 | 7.00 | 1.009 |
| MEDICAL BUILDINGS: | | | | | | |
| MEDICAL OFFICES PER 1,000 FT ² | 36.13 | 4.00 | 17.68 | 0.50 | 7.00 | 1.702 |
| HOSPITALS PER 1,000 FT ² | 16.78 | 4.00 | 6.07 | 0.50 | 7.00 | 1.460 |
| NURSING HOME PER 1,000 FT ² | 3.72 | 0.50 | 1.73 | 0.20 | 7.00 | 0.181 |
| INDUSTRIAL BUILDINGS: | | | | | | |
| GEN. INDUSTRIAL PER 1,000 FT ² | 6.97 | 1.20 | 2.98 | 0.40 | 7.00 | 0.450 |
| WAREHOUSING PER 1,000 FT ² | 4.96 | 0.50 | 2.48 | 0.50 | 7.00 | 0.218 |
| GENERAL COMMERCIAL RETAIL PER 1,000 FT²: | | | | | | |
| 50,000 FT ² or Less | 101.60 | 5.00 | 55.96 | 0.167 | 7.00 | 2.055 |
| 50,001 - 99,999 FT ² | 75.54 | 5.00 | 40.32 | 0.20 | 7.00 | 2.003 |
| 100,000 - 199,999 FT ² | 58.98 | 5.00 | 30.39 | 0.25 | 7.00 | 1.983 |
| 200,000 - 299,999 FT ² | 49.15 | 5.00 | 24.49 | 0.50 | 7.00 | 2.177 |
| 300,000 - 399,999 FT ² | 43.59 | 5.00 | 21.15 | 0.60 | 7.00 | 2.196 |
| 400,000 - 499,999 FT ² | 39.85 | 5.00 | 18.91 | 0.70 | 7.00 | 2.218 |
| 500,000 - 599,999 FT ² | 37.09 | 5.00 | 17.25 | 0.80 | 7.00 | 2.242 |
| 600,000 - 699,999 FT ² | 34.94 | 5.00 | 15.96 | 0.90 | 7.00 | 2.265 |
| 700,000 - 999,999 FT ² | 32.45 | 5.00 | 14.47 | 1.00 | 7.00 | 2.270 |
| 1,000,000 - 1,199,999 FT ² | 28.96 | 5.00 | 12.38 | 1.00 | 7.00 | 2.182 |
| 1,200,000 - 1,399,999 FT ² | 27.28 | 5.00 | 11.37 | 1.00 | 7.00 | 2.140 |
| 1,400,000 - 1,599,999 FT ² | 25.92 | 5.00 | 10.55 | 1.00 | 7.00 | 2.106 |
| 1,600,000 FT ² or more | 24.79 | 5.00 | 9.87 | 1.00 | 7.00 | 2.078 |
| PHARMACY WITH DRIVE THRU | 92.70 | 5.00 | 50.62 | 0.167 | 7.00 | 2.018 |
| FAST FOOD RESTAURANT | 496.12 | 5.00 | 292.67 | 0.167 | 7.00 | 3.699 |

| NON-RESIDENTIAL: | TRIP RATE | PERSONS PRESENT | | HOURS PER VISITOR | DAYS OPEN | FUNCTIONAL POPULATION |
|----------------------------------|------------------|------------------------|--------|--------------------------|------------------|------------------------------|
| SERVICE STATION PER FUELING STN. | 168.56 | 0.50 | 100.64 | 0.083 | 7.00 | 0.516 |
| CONVENIENCE RETAIL | 737.99 | 5.00 | 437.79 | 0.167 | 7.00 | 4.707 |

SOURCE: Palm Beach County Engineering Department and Institute of Transportation Engineers, Trip Generation, 6th Edition, 1997 and Section 7 of this report.

The formula for calculating the public buildings impact fee is:

$$\text{COST PER UNIT} = (\text{FUNCTIONAL POPULATION PER UNIT} \times \text{COST PER CAPITA})$$

$$\text{CREDITS} = (0.041 * \text{COST PER UNIT}) + (\$470.79 \times \text{FUNCTIONAL POPULATION PER UNIT})$$

$$\text{NET COST} = \text{COST PER UNIT} - \text{CREDITS}$$

**TABLE 13
PUBLIC BUILDING NEEDS AND COSTS PER LAND USE TYPE
PALM BEACH COUNTY**

| LAND USE TYPE (UNIT) | FUNCTIONAL POPULATION | COST PER UNIT | CREDITS | NET COST |
|--|-----------------------|---------------|---------|----------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 0.8630 | \$526 | \$428 | \$98.27 |
| 801 - 1,399 | 1.0440 | \$636 | \$518 | \$118.88 |
| 1,400 - 1,999 | 1.1930 | \$727 | \$591 | \$135.85 |
| 2,000 - 3,599 | 1.3640 | \$832 | \$676 | \$155.32 |
| 3,600 and Over | 1.4980 | \$913 | \$743 | \$170.59 |
| Hotel/Motel per Room | 0.3500 | \$213 | \$174 | \$39.86 |
| NON-RESIDENTIAL: | | | | |
| DRIVE-IN BANK PER 1,000 FT ² | 2.3370 | \$1,425 | \$1,159 | \$266.12 |
| MINI-WAREHOUSE PER 1,000 FT ² | 0.0970 | \$59 | \$48 | \$11.05 |
| MOVIE THEATER PER SEAT | 0.0660 | \$40 | \$33 | \$7.52 |
| RACQUET CLUB PER COURT | 1.5570 | \$949 | \$772 | \$177.30 |
| CHURCH/SYNAGOGUE PER 1,000 FT ² | 0.3710 | \$226 | \$184 | \$42.24 |
| DAY CARE CENTER PER 1,000 FT ² | 1.8320 | \$1,117 | \$908 | \$208.61 |
| QUALITY RESTAURANT PER 1,000 FT ² | 2.2310 | \$1,360 | \$1,106 | \$254.05 |
| HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT | 2.4320 | \$1,483 | \$1,206 | \$276.93 |
| NEW CAR SALES PER 1,000 FT ² | 1.0070 | \$614 | \$499 | \$114.67 |
| OFFICE PER 1,000 FT² : | | | | |
| 50,000 FT ² & Under | 0.8010 | \$488 | \$397 | \$91.21 |
| 50,001 - 99,999FT ² | 0.8780 | \$535 | \$435 | \$99.98 |
| 100,000 - 149,999FT ² | 1.0950 | \$668 | \$543 | \$124.69 |
| 150,000 - 199,999FT ² | 1.0670 | \$651 | \$529 | \$121.50 |
| 200,000 - 399,999FT ² | 1.0530 | \$642 | \$522 | \$119.91 |
| 400,000 - 499,999FT ² | 1.0440 | \$636 | \$518 | \$118.88 |
| 500,000 - 599,999FT ² | 0.7420 | \$452 | \$368 | \$84.49 |
| 600,000 - 699,999FT ² | 0.7400 | \$451 | \$367 | \$84.27 |
| 700,000 - 799,999FT ² | 1.0100 | \$616 | \$501 | \$115.01 |
| 800,000 FT ² or more | 1.0090 | \$615 | \$500 | \$114.89 |
| MEDICAL BUILDINGS: | | | | |
| MEDICAL OFFICES PER 1,000 FT ² | 1.7020 | \$1,038 | \$844 | \$193.81 |
| HOSPITALS PER 1,000 FT ² | 1.4600 | \$890 | \$724 | \$166.26 |

| LAND USE TYPE (UNIT) | FUNCTIONAL POPULATION | COST PER UNIT | CREDITS | NET COST |
|---|-----------------------|---------------|---------|----------|
| NURSING HOME PER 1,000 FT ² | 0.1810 | \$110 | \$90 | \$20.61 |
| INDUSTRIAL BUILDINGS: | | | | |
| GEN. INDUSTRIAL PER 1,000 FT ² | 0.4500 | \$274 | \$223 | \$51.25 |
| WAREHOUSING PER 1,000 FT ² | 0.2180 | \$133 | \$108 | \$24.83 |
| GENERAL COMMERCIAL RETAIL PER 1,000 FT ² : | | | | |
| 50,000 FT ² or Less | 2.0550 | \$1,253 | \$1,019 | \$234.01 |
| 50,001 - 99,999 FT ² | 2.0030 | \$1,221 | \$993 | \$228.09 |
| 100,000 - 199,999 FT ² | 1.9830 | \$1,209 | \$983 | \$225.81 |
| 200,000 - 299,999 FT ² | 2.1770 | \$1,327 | \$1,079 | \$247.90 |
| 300,000 - 399,999 FT ² | 2.1960 | \$1,339 | \$1,089 | \$250.07 |
| 400,000 - 499,999 FT ² | 2.2180 | \$1,352 | \$1,100 | \$252.57 |
| 500,000 - 599,999 FT ² | 2.2420 | \$1,367 | \$1,112 | \$255.30 |
| 600,000 - 699,999 FT ² | 2.2650 | \$1,381 | \$1,123 | \$257.92 |
| 700,000 - 999,999 FT ² | 2.2700 | \$1,384 | \$1,125 | \$258.49 |
| 1,000,000 - 1,199,999 FT ² | 2.1820 | \$1,330 | \$1,082 | \$248.47 |
| 1,200,000 - 1,399,999 FT ² | 2.1400 | \$1,305 | \$1,061 | \$243.68 |
| 1,400,000 - 1,599,999 FT ² | 2.1060 | \$1,284 | \$1,044 | \$239.82 |
| 1,600,000 FT ² or more | 2.0780 | \$1,267 | \$1,030 | \$236.63 |
| PHARMACY WITH DRIVE THRU | 2.0180 | \$1,230 | \$1,000 | \$229.80 |
| FAST FOOD RESTAURANT | 3.6990 | \$2,255 | \$1,834 | \$421.22 |
| SERVICE STATION PER FUELING STN. | 0.5160 | \$315 | \$256 | \$58.76 |
| CONVENIENCE RETAIL | 4.7070 | \$2,870 | \$2,334 | \$536.00 |

Changes

| | Revised | Existing | % Change |
|--|----------|----------|----------|
| RESIDENTIAL UNITS BY SIZE | | | |
| 800 Feet and Under | \$98.27 | \$91.08 | 7.89% |
| 801 - 1,399 | \$118.88 | \$107.02 | 11.08% |
| 1,400 - 1,999 | \$135.85 | \$125.76 | 8.02% |
| 2,000 - 3,599 | \$155.32 | \$146.25 | 6.20% |
| 3,600 and Over | \$170.59 | \$162.03 | 5.28% |
| Hotel/Motel per Room | \$39.86 | \$32.46 | 22.80% |
| NON-RESIDENTIAL: | | | |
| DRIVE-IN BANK PER 1,000 FT ² | \$266.12 | \$216.74 | 22.78% |
| MINI-WAREHOUSE PER 1,000 FT ² | \$11.05 | \$8.99 | 22.91% |
| MOVIE THEATER PER SEAT | \$7.52 | \$6.12 | 22.88% |
| RACQUET CLUB PER COURT | \$177.30 | \$144.41 | 22.78% |
| CHURCH/SYNAGOGUE PER 1,000 FT ² | \$42.24 | \$34.41 | 22.76% |
| DAY CARE CENTER PER 1,000 FT ² | \$208.61 | \$169.90 | 22.78% |
| QUALITY RESTAURANT PER 1,000 FT ² | \$254.05 | \$206.91 | 22.78% |
| HIGH TURNOVER SIT-DOWN RESTAURANT PER 1k FT | \$276.93 | \$225.55 | 22.78% |
| NEW CAR SALES PER 1,000 FT ² | \$114.67 | \$93.40 | 22.77% |

Changes

| | Revised | Existing | % Change |
|--|----------|----------|-------------|
| OFFICE PER 1,000 FT² : | | | |
| 50,000 FT ² & Under | \$91.21 | \$74.29 | 22.78% |
| 50,001 - 99,999FT ² | \$99.98 | \$81.42 | 22.80% |
| 100,000 - 149,999FT ² | \$124.69 | \$101.56 | 22.77% |
| 150,000 - 199,999FT ² | \$121.50 | \$98.96 | 22.78% |
| 200,000 - 399,999FT ² | \$119.91 | \$97.66 | 22.78% |
| 400,000 - 499,999FT ² | \$118.88 | \$96.83 | 22.77% |
| 500,000 - 599,999FT ² | \$84.49 | \$68.81 | 22.79% |
| 600,000 - 699,999FT ² | \$84.27 | \$68.63 | 22.79% |
| 700,000 - 799,999FT ² | \$115.01 | \$93.67 | 22.78% |
| 800,000 FT ² or more | \$114.89 | \$93.58 | 22.77% |
| MEDICAL BUILDINGS: | | | |
| MEDICAL OFFICES PER 1,000 FT ² | \$193.81 | \$157.85 | 22.78% |
| HOSPITALS PER 1,000 FT ² | \$166.26 | \$135.40 | 22.79% |
| NURSING HOME PER 1,000 FT ² | \$20.61 | \$16.79 | 22.75% |
| INDUSTRIAL BUILDINGS: | | | |
| GEN. INDUSTRIAL PER 1,000 FT ² | \$51.25 | \$41.74 | 22.78% |
| WAREHOUSING PER 1,000 FT ² | \$24.83 | \$20.22 | 22.80% |
| GENERAL COMMERCIAL RETAIL PER 1,000 FT²: | | | |
| 50,000 FT ² or Less | \$234.01 | \$190.59 | 22.78% |
| 50,001 - 99,999 FT ² | \$228.09 | \$185.77 | 22.78% |
| 100,000 - 199,999 FT ² | \$225.81 | \$183.91 | 22.78% |
| 200,000 - 299,999 FT ² | \$247.90 | \$201.91 | 22.78% |
| 300,000 - 399,999 FT ² | \$250.07 | \$203.66 | 22.79% |
| 400,000 - 499,999 FT ² | \$252.57 | \$205.71 | 22.78% |
| 500,000 - 599,999 FT ² | \$255.30 | \$207.93 | 22.78% |
| 600,000 - 699,999 FT ² | \$257.92 | \$210.06 | 22.78% |
| 700,000 - 999,999 FT ² | \$258.49 | \$210.53 | 22.78% |
| 1,000,000 - 1,199,999 FT ² | \$248.47 | \$202.37 | 22.78% |
| 1,200,000 - 1,399,999 FT ² | \$243.68 | \$198.47 | 22.78% |
| 1,400,000 - 1,599,999 FT ² | \$239.82 | \$195.31 | 22.79% |
| 1,600,000 FT ² or more | \$236.63 | \$192.72 | 22.78% |
| PHARMACY WITH DRIVE THRU | \$229.80 | \$187.15 | 22.79% |
| FAST FOOD RESTAURANT | \$421.22 | \$343.06 | 22.78% |
| SERVICE STATION PER FUELING STN. | \$58.76 | \$47.86 | 22.77% |
| CONVENIENCE RETAIL | \$536.00 | \$436.55 | 22.78% |

EXISTING PUBLIC BUILDING IMPACT FEES

| County | Public Bldg |
|----------------------|-------------|
| Palm Beach * | \$119.47 |
| Charlotte | \$142.00 |
| Hernando | \$192.00 |
| Citrus * | \$203.00 |
| Collier ** | \$220.85 |
| Nassau | \$231.49 |
| Wakulla | \$317.00 |
| Martin * | \$331.84 |
| St Lucie * | \$341.00 |
| Gilchrist | \$369.89 |
| St. Johns | \$378.00 |
| Average | \$258.78 |
| Median | \$231.49 |
| Palm Beach - Revised | \$155.32 |

* In revision

** In litigation

IV Law Enforcement Impact Fees

Due to the rapid growth of Palm Beach County the provision of police protection and law enforcement tends to lag behind need. One means of meeting the needs of new development for law enforcement is to raise general property taxes in anticipation of the needs of future development and before such new development either places the demands upon the system or begins to pay for services. The Board of County Commissioners has determined that the general fund should not absorb all of these costs and thus an impact fee is being used.

The Patrol Division provides service to the unincorporated area and those municipalities that do not have a municipal police force. This is the only area of relevance to the law enforcement impact fees. Table 14 sets out the offsets to be used in setting law enforcement impact fees. Tables 15 and 15a set out the costs and demands relevant to patrol area law enforcement.

TABLE 14
**LAW ENFORCEMENT OFFSETS
 PALM BEACH COUNTY**

| | |
|-------------------------------|---------------------|
| TOTAL TAXABLE VALUE | \$100,905.3 Million |
| GENERAL OBLIGATION DEBT | \$0.0 Million |
| CREDIT FOR FUTURE PAYMENTS | \$0.0 |
| CREDIT FOR PAST PAYMENTS | 4.10% |
| NON-AD VALOREM DEBT | \$0.0 Million |
| MATURITY | 20.0 Years |
| YEARS TO GO | 19.0 Years |
| INTEREST RATE | 4.2% |
| AVERAGE ANNUAL DEBT SERVICE | \$0.0 Million |
| DEBT SERVICE PER CAPITA | \$0.00 Per year |
| CAPITALIZATION PERIOD (Years) | 25.00 |
| DISCOUNT RATE | 4.00% |
| CREDIT FOR FUTURE PAYMENTS | \$0.00 Per Capita |
| CREDIT FOR PAST PAYMENTS | 4.10% |

Tables 15 and 15a set out the law enforcement parameters utilized and Table 16 show the needs and costs by residential and non-residential land uses. Palm Beach County has no outstanding debt for law enforcement. Therefore there are not offsets for bond payments.

It is recommended that no law enforcement impact fees be charged for the Glades area due to the law enforcement needs of this area not being related to growth.

TABLE 15a
SHERIFF'S PARAMETERS
PALM BEACH COUNTY

| | | |
|-----------------------------------|-----|--------------|
| ALLOCATION OF FACILITIES: | | |
| Responding Personnel Assigned to: | | |
| Countywide | 594 | 49.5% |
| Patrol Area | 605 | 50.5% |
| CAPITAL FACILITIES: | | |
| Total | | \$83,058,485 |
| Patrol Area | | \$41,910,245 |
| Countywide Services | | \$41,148,240 |
| PATROL AREA SERVICES | | |
| RESPONDING PERSONNEL | | 605 |
| POPULATION SERVED | | 686,140 |
| STANDARD | | 1.07 |
| SERVICE CALLS PER YEAR | | 500,791 |
| CALLS PER: | | |
| Responding Officer | | 827.8 |
| 1,000 Population | | 729.9 |
| CAPITAL FACILITIES COST: | | |
| PER CAPITA COST | | \$61.08 |
| PER CALL COST | | \$83.69 |

SOURCE: Palm Beach County Sheriff's Office, January 21, 2005.

TABLE 15b
DEMAND FOR SHERIFF'S SERVICES
PALM BEACH COUNTY
2002 – 2003

| LAND USE TYPE | DEMAND/ CALLS | UNITS | CALLS PER UNIT |
|------------------------------------|------------------|---------|-------------------|
| Single Family Detached | 265,519 | 118,673 | 2.237 |
| Single Family Attached | na | na | 2.237 |
| Multi-Family | 109,863 | 167,540 | 0.656 |
| Mobile Home | na | na | 0.656 |
| Hotel/Motel per Room | 2,271 | 3,042 | 0.747 |
| Retail per 1,000 FT ² | 73,270 | 79,186 | 0.925 |
| Office per 1,000 FT ² | 41,678 | 49,417 | 0.843 |
| Storage per 1,000 FT ² | 4,418 | 24,350 | 0.181 |
| Industry per 1,000 FT ² | 3,772 | 58,315 | 0.065 |
| Total Calls | 500,791 | | |

SOURCE: Palm Beach County Sheriff's Department, January 21, 2005.

The formula for calculating the law enforcement impact fee is:

$$\text{COST PER UNIT} = \text{SERVICE CALLS PER UNIT} \times \text{COST PER CALL}$$

$$\text{OFFSETS} = (0.041 * \text{COST PER UNIT}) + (\$0.00 \times \text{POPULATION PER UNIT})$$

$$\text{NET COST} = \text{COST PER UNIT} - \text{OFFSETS}$$

**TABLE 16
PATROL AREA NEEDS AND COSTS BY LAND USE TYPE
PALM BEACH COUNTY**

| LAND USE TYPE (UNIT) | SERVICE CALLS | COST PER UNIT | CREDITS | NET COST |
|--|----------------------|----------------------|----------------|-----------------|
| SINGLE FAMILY DETACHED | 2.237 | \$187.24 | \$7.68 | \$179.56 |
| SINGLE FAMILY ATTACHED | 2.237 | \$187.24 | \$7.68 | \$179.56 |
| MULTI-FAMILY | 0.656 | \$54.88 | \$2.25 | \$52.63 |
| MOBILE HOME | 0.656 | \$54.88 | \$2.25 | \$52.63 |
| HOTEL/MOTEL PER ROOM | 0.747 | \$62.49 | \$2.56 | \$59.93 |
| NON-RESIDENTIAL: | | | | |
| DRIVE-IN BANK PER 1,000 FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| MINI-WAREHOUSE PER 1,000 FT ² | 0.181 | \$15.18 | \$0.62 | \$14.56 |
| MOVIE THEATER PER SEAT | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| RACQUET CLUB PER COURT | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| CHURCH/SYNAGOGUE PER 1,000 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| DAY CARE CENTER PER 1,000 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| QUALITY RESTAURANT PER 1,000 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| NEW CAR SALES PER 1,000 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| OFFICE PER 1,000 FT² : | | | | |
| 50,000 FT ² & Under | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| 50,001 - 99,999FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| 100,000 - 149,999FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| 150,000 - 199,999FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| 200,000 - 399,999FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| 400,000 - 499,999FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| 500,000 - 599,999FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| 600,000 - 699,999FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| 700,000 - 799,999FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| 800,000 FT ² or more | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| MEDICAL BUILDINGS: | | | | |
| MEDICAL OFFICES PER 1,000 FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| HOSPITALS PER 1,000 FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| NURSING HOME PER 1,000 FT ² | 0.843 | \$70.58 | \$2.89 | \$67.69 |
| INDUSTRIAL BUILDINGS: | | | | |
| GEN. INDUSTRIAL PER 1,000 FT ² | 0.065 | \$5.41 | \$0.22 | \$5.19 |
| WAREHOUSING PER 1,000 FT ² | 0.181 | \$15.18 | \$0.62 | \$14.56 |
| GENERAL COMMERCIAL RETAIL PER 1,000 FT²: | | | | |
| 50,000 FT ² or Less | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 50,001 - 99,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |

| LAND USE TYPE (UNIT) | SERVICE CALLS | COST PER UNIT | CREDITS | NET COST |
|---------------------------------------|---------------|---------------|---------|----------|
| 100,000 - 199,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 200,000 - 299,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 300,000 - 399,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 400,000 - 499,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 500,000 - 599,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 600,000 - 699,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 700,000 - 999,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 1,000,000 - 1,199,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 1,200,000 - 1,399,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 1,400,000 - 1,599,999 FT ² | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| 1,600,000 FT ² or more | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| PHARMACY WITH DRIVE THRU | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| FAST FOOD RESTAURANT | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| SERVICE STATION PER FUELING STN. | 0.925 | \$77.44 | \$3.18 | \$74.26 |
| CONVENIENCE RETAIL | 0.925 | \$77.44 | \$3.18 | \$74.26 |

| Changes | Revised | 2003 | % Change |
|--|----------|----------|----------|
| SINGLE FAMILY DETACHED | \$179.56 | \$138.74 | 29.42% |
| SINGLE FAMILY ATTACHED | \$179.56 | \$138.74 | 29.42% |
| MULTI-FAMILY | \$52.63 | \$46.79 | 12.48% |
| MOBILE HOME | \$52.63 | \$46.79 | 12.48% |
| HOTEL/MOTEL PER ROOM | \$59.93 | \$56.37 | 6.32% |
| NON-RESIDENTIAL: | | | |
| DRIVE-IN BANK PER 1,000 FT ² | \$67.69 | \$52.05 | 30.05% |
| MINI-WAREHOUSE PER 1,000 FT ² | \$14.56 | \$9.83 | 48.12% |
| MOVIE THEATER PER SEAT | \$74.26 | \$59.51 | 24.79% |
| RACQUET CLUB PER COURT | \$74.26 | \$59.51 | 24.79% |
| CHURCH/SYNAGOGUE PER 1,000 FT ² | \$74.26 | \$59.51 | 24.79% |
| DAY CARE CENTER PER 1,000 FT ² | \$74.26 | \$59.51 | 24.79% |
| QUALITY RESTAURANT PER 1,000 FT ² | \$74.26 | \$59.51 | 24.79% |
| HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT | \$74.26 | \$59.51 | 24.79% |
| NEW CAR SALES PER 1,000 FT ² | \$74.26 | \$59.51 | 24.79% |
| OFFICE PER 1,000 FT ² : | | | |
| 50,000 FT ² & Under | \$67.69 | \$52.05 | 30.05% |
| 50,001 - 99,999FT ² | \$67.69 | \$52.05 | 30.05% |
| 100,000 - 149,999FT ² | \$67.69 | \$52.05 | 30.05% |
| 150,000 - 199,999FT ² | \$67.69 | \$52.05 | 30.05% |
| 200,000 - 399,999FT ² | \$67.69 | \$52.05 | 30.05% |
| 400,000 - 499,999FT ² | \$67.69 | \$52.05 | 30.05% |
| 500,000 - 599,999FT ² | \$67.69 | \$52.05 | 30.05% |
| 600,000 - 699,999FT ² | \$67.69 | \$52.05 | 30.05% |

| Changes | Revised | 2003 | % Change |
|--|----------------|-------------|---------------------|
| 700,000 - 799,999 FT ² | \$67.69 | \$52.05 | 30.05% |
| 800,000 FT ² or more | \$67.69 | \$52.05 | 30.05% |
| MEDICAL BUILDINGS: | | | |
| MEDICAL OFFICES PER 1,000 FT ² | \$67.69 | \$52.05 | 30.05% |
| HOSPITALS PER 1,000 FT ² | \$67.69 | \$52.05 | 30.05% |
| NURSING HOME PER 1,000 FT ² | \$67.69 | \$52.05 | 30.05% |
| INDUSTRIAL BUILDINGS: | | | |
| GEN. INDUSTRIAL PER 1,000 FT ² | \$5.19 | \$4.74 | 9.49% |
| WAREHOUSING PER 1,000 FT ² | \$14.56 | \$9.83 | 48.12% |
| GENERAL COMMERCIAL RETAIL PER 1,000 FT²: | | | |
| 50,000 FT ² or Less | \$74.26 | \$59.51 | 24.79% |
| 50,001 - 99,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 100,000 - 199,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 200,000 - 299,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 300,000 - 399,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 400,000 - 499,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 500,000 - 599,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 600,000 - 699,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 700,000 - 999,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 1,000,000 - 1,199,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 1,200,000 - 1,399,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 1,400,000 - 1,599,999 FT ² | \$74.26 | \$59.51 | 24.79% |
| 1,600,000 FT ² or more | \$74.26 | \$59.51 | 24.79% |
| PHARMACY WITH DRIVE THRU | \$74.26 | \$59.51 | 24.79% |
| FAST FOOD RESTAURANT | \$74.26 | \$59.51 | 24.79% |
| SERVICE STATION PER FUELING STN. | \$74.26 | \$59.51 | 24.79% |
| CONVENIENCE RETAIL | \$74.26 | \$59.51 | 24.79% |

**EXISTING LAW ENFORCEMENT
IMPACT FEES**

| County | Law/Jail |
|--------------------|-----------------|
| Charlotte | \$68.00 |
| Orange | \$70.01 |
| Brevard | \$71.99 |
| Miami/Dade | \$101.29 |
| Collier | \$117.98 |
| Hernando | \$131.00 |
| Palm Beach | \$131.80 |
| Citrus | \$135.00 |
| Nassau | \$149.85 |
| Monroe | \$150.00 |
| Polk | \$152.00 |
| St Lucie | \$169.00 |
| St. Johns | \$188.00 |
| Martin | \$190.56 |
| Manatee | \$205.32 |
| Wakulla | \$236.00 |
| Average | \$141.74 |
| Median | \$142.43 |
| Palm Beach Revised | \$179.56 |

V Fire Protection and Rescue Impact Fees

The rapid growth of the County has resulted in equally rapid growth in the need for fire protection and emergency rescue service. Palm Beach County provides fire and rescue service through a Municipal Services Taxing Unit (MSTU). This taxing district provides service to the unincorporated area and to those incorporated areas that have elected to receive these services. Areas not served by the County fire-rescue system receive such services from a municipal system or some other system. Impact fees are being considered only for this MSTU.

Table 17 sets out the fire/rescue parameters used and Table 18 shows the calls for fire & rescue service by land use type. Table 19 shows fire & rescue capital costs by land use type. The calls for service by land use type allocate all calls to structures, i.e., developed properties. This is done first by allocating calls from no specific structure, most commonly from streets, to structures based upon the percentage of all calls emanating from structures. The second allocation is of the institutional population. The institutional population is residents away from their homes. The most institutional calls come from places of public assembly, schools and health care facilities. These calls are allocated to residences based upon the percentage of all residential calls coming from the particular type of residence. The net allocated calls per unit are shown in Table 18.

TABLE 17
FIRE/RESCUE PARAMETERS
PALM BEACH COUNTY

| | |
|---------------------------------|---------------|
| STANDARD: | |
| Response Time of | 7.5 Minutes |
| CAPITAL INVESTMENTS: | |
| Fleet | \$36,534,681 |
| Facilities | \$74,168,561 |
| Radio Equipment | \$8,442,059 |
| Computer Equipment | \$1,215,051 |
| Video Equipment | \$494,102 |
| Training Equipment | \$381,214 |
| Office Furniture/Equipment | \$1,228,252 |
| Fire/Rescue Capital Investments | \$122,463,920 |
| Total Calls for Service | 88,951 |
| Total Capital Cost Per Call | \$1,376.76 |

SOURCE: Palm Beach County Fire Rescue, December 10, 2004.

NOTE: Capital cost per call is used to establish the Fire/Rescue impact fee.

TABLE 18
FIRE/RESCUE CALLS FOR SERVICE
PALM BEACH COUNTY

| FIRE/RESCUE CALLS PER UNIT: | CALLS PER UNIT |
|---|-----------------------|
| LAND USE | |
| Single Family Detached | 0.4040 |
| Single Family Attached | 0.4040 |
| Multi-Family | 0.1899 |
| Mobile Home | 0.1899 |
| Hotel/Motel per Room | 0.7299 |
| Retail per 1,000 FT ² | 0.1730 |
| Office per 1,000 FT ² | 0.1151 |
| Storage per 1,000 FT ² | 0.0414 |
| Industry per 1,000 FT ² | 0.1110 |
| Institutional per 1,000 FT ² * | 0.0000 |

SOURCE: Palm Beach County Fire Department, "Palm Beach County Fire-Rescue Call Load," August 2003 – July 2004.

NOTE: Institutional land uses are excluded because they are emergency service providers.

In Table 19, the cost of fire/rescue protection is determined based upon the expected calls for service per unit per year. These call generation rates are based upon a statistical review of fire/rescue calls and are set out in "Palm Beach County Fire-Rescue Call Load," for fiscal year 2003-04.

The formula for calculating the fire/rescue impact fee is:

$$\text{COST PER UNIT} = \text{CAPITAL COST PER CALL} \times \text{CALLS PER UNIT}$$

$$\text{CREDITS} = 0 * \text{COST PER UNIT} + \$0.00 \times \\ \text{FUNCTIONAL POPULATION PER UNIT}$$

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

There are no proposed credits for past or future payments toward fire protection and rescue capital costs. There are no credits for future payments because there is no outstanding debt for fire & rescue and thus no expected payments. There is no past credit because vacant land is a frequent location for fires, so-called brush fires, thus vacant land places demands on the fire protection services and benefits from the provision of those services.

TABLE 19
**FIRE PROTECTION NEEDS AND COSTS BY LAND USE TYPE
 PALM BEACH COUNTY**

| LAND USE TYPE (UNIT) | CALLS FOR SERVICE | COST PER UNIT | CREDITS | NET COST |
|--|-------------------------|---------------------|---------|-------------|
| RESIDENTIAL UNITS BY TYPE: | | | | |
| Single Family Detached | 0.4040 | \$556.26 | \$0.00 | \$556.26 |
| Single Family Attached | 0.4040 | \$556.26 | \$0.00 | \$556.26 |
| Multi-Family | 0.1899 | \$261.49 | \$0.00 | \$261.49 |
| Mobile Home | 0.1899 | \$261.49 | \$0.00 | \$261.49 |
| Hotel/Motel Per Room | 0.7299 | \$1,004.88 | \$0.00 | \$1,004.88 |
| NON-RESIDENTIAL: | | | | |
| DRIVE-IN BANK PER 1,000 FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| MINI-WAREHOUSE PER 1,000 FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| MOVIE THEATER PER SEAT | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| RACQUET CLUB PER COURT | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| CHURCH/SYNAGOGUE PER 1,000 FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| DAY CARE CENTER PER 1,000 FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| QUALITY RESTAURANT PER 1,000 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| NEW CAR SALES PER 1,000 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| OFFICE PER 1,000 FT² : | | | | |
| 50,000 FT ² & Under | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| 50,001 - 99,999FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| 100,000 - 149,999FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| 150,000 - 199,999FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| 200,000 - 399,999FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| 400,000 - 499,999FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| 500,000 - 599,999FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| 600,000 - 699,999FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| 700,000 - 799,999FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| 800,000 FT ² or more | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| MEDICAL BUILDINGS: | | | | |
| MEDICAL OFFICES PER 1,000 FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| HOSPITALS PER 1,000 FT ² | 0.1151 | \$158.46 | \$0.00 | \$158.46 |
| NURSING HOME PER 1,000 FT ² | 0.0000 | \$0.00 | \$0.00 | \$0.00 |
| INDUSTRIAL BUILDINGS: | | | | |
| GEN. INDUSTRIAL PER 1,000 FT ² | 0.1110 | \$152.82 | \$0.00 | \$152.82 |
| WAREHOUSING PER 1,000 FT ² | 0.0414 | \$56.93 | \$0.00 | \$56.93 |
| GENERAL COMMERCIAL RETAIL PER 1,000 FT²: | | | | |
| 50,000 FT ² or Less | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 50,001 - 99,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 100,000 - 199,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |

| LAND USE TYPE (UNIT) | CALLS FOR SERVICE | COST PER UNIT | CREDITS | NET COST |
|---------------------------------------|-------------------|---------------|---------|----------|
| 200,000 - 299,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 300,000 - 399,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 400,000 - 499,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 500,000 - 599,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 600,000 - 699,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 700,000 - 999,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 1,000,000 - 1,199,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 1,200,000 - 1,399,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 1,400,000 - 1,599,999 FT ² | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| 1,600,000 FT ² or more | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| PHARMACY WITH DRIVE THRU | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| FAST FOOD RESTAURANT | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| SERVICE STATION PER FUELING STN. | 0.1730 | \$238.16 | \$0.00 | \$238.16 |
| CONVENIENCE RETAIL | 0.1730 | \$238.16 | \$0.00 | \$238.16 |

Changes

| | Revised | Existing | % Change |
|--|------------|----------|----------|
| RESIDENTIAL UNITS BY TYPE: | | | |
| Single Family Detached | \$556.26 | \$483.50 | 15.05% |
| Single Family Attached | \$556.26 | \$483.50 | 15.05% |
| Multi-Family | \$261.49 | \$239.57 | 9.15% |
| Mobile Home | \$261.49 | \$239.57 | 9.15% |
| Hotel/Motel Per Room | \$1,004.88 | \$805.61 | 24.74% |
| NON-RESIDENTIAL: | | | |
| DRIVE-IN BANK PER 1,000 FT ² | \$158.46 | \$185.09 | -14.39% |
| MINI-WAREHOUSE PER 1,000 FT ² | \$158.46 | \$185.09 | -14.39% |
| MOVIE THEATER PER SEAT | \$158.46 | \$185.09 | -14.39% |
| RACQUET CLUB PER COURT | \$158.46 | \$185.09 | -14.39% |
| CHURCH/SYNAGOGUE PER 1,000 FT ² | \$158.46 | \$185.09 | -14.39% |
| DAY CARE CENTER PER 1,000 FT ² | \$158.46 | \$185.09 | -14.39% |
| QUALITY RESTAURANT PER 1,000 FT ² | \$238.16 | \$225.13 | 5.79% |
| HIGH TURNOVER SIT-DOWN RESTAURANT PER 1k FT | \$238.16 | \$225.13 | 5.79% |
| NEW CAR SALES PER 1,000 FT ² | \$238.16 | \$225.13 | 5.79% |
| OFFICE PER 1,000 FT² : | | | |
| 50,000 FT ² & Under | \$158.46 | \$185.09 | -14.39% |
| 50,001 - 99,999FT ² | \$158.46 | \$185.09 | -14.39% |
| 100,000 - 149,999FT ² | \$158.46 | \$185.09 | -14.39% |
| 150,000 - 199,999FT ² | \$158.46 | \$185.09 | -14.39% |
| 200,000 - 399,999FT ² | \$158.46 | \$185.09 | -14.39% |
| 400,000 - 499,999FT ² | \$158.46 | \$185.09 | -14.39% |
| 500,000 - 599,999FT ² | \$158.46 | \$185.09 | -14.39% |
| 600,000 - 699,999FT ² | \$158.46 | \$185.09 | -14.39% |

Changes

| | Revised | Existing | % Change |
|--|----------|----------|-------------|
| 700,000 - 799,999 FT ² | \$158.46 | \$185.09 | -14.39% |
| 800,000 FT ² or more | \$158.46 | \$185.09 | -14.39% |
| MEDICAL BUILDINGS: | | | |
| MEDICAL OFFICES PER 1,000 FT ² | \$158.46 | \$185.09 | -14.39% |
| HOSPITALS PER 1,000 FT ² | \$158.46 | \$185.09 | -14.39% |
| NURSING HOME PER 1,000 FT ² | \$0.00 | \$0.00 | 0 |
| INDUSTRIAL BUILDINGS: | | | |
| GEN. INDUSTRIAL PER 1,000 FT ² | \$152.82 | \$138.66 | 10.21% |
| WAREHOUSING PER 1,000 FT ² | \$56.93 | \$45.82 | 24.25% |
| GENERAL COMMERCIAL RETAIL PER 1,000 FT²: | | | |
| 50,000 FT ² or Less | \$238.16 | \$225.13 | 5.79% |
| 50,001 - 99,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 100,000 - 199,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 200,000 - 299,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 300,000 - 399,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 400,000 - 499,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 500,000 - 599,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 600,000 - 699,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 700,000 - 999,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 1,000,000 - 1,199,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 1,200,000 - 1,399,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 1,400,000 - 1,599,999 FT ² | \$238.16 | \$225.13 | 5.79% |
| 1,600,000 FT ² or more | \$238.16 | \$225.13 | 5.79% |
| PHARMACY WITH DRIVE THRU | \$238.16 | \$225.13 | 5.79% |
| FAST FOOD RESTAURANT | \$238.16 | \$225.13 | 5.79% |
| SERVICE STATION PER FUELING STN. | \$238.16 | \$225.13 | 5.79% |
| CONVENIENCE RETAIL | \$238.16 | \$225.13 | 5.79% |

EXISTING FIRE & RESCUE IMPACT FEES

| County | Fire |
|--------------------|-------------|
| Hillsborough * | \$48.66 |
| Brevard | \$54.08 |
| Hernando | \$80.00 |
| Osceola | \$92.95 |
| Charlotte | \$96.00 |
| Monroe | \$105.00 |
| Martin * | \$115.10 |
| Nassau | \$121.01 |
| Marion | \$137.00 |
| Orange * | \$148.69 |
| Citrus | \$156.00 |
| Seminole | \$172.00 |
| Miami/Dade * | \$176.73 |
| Polk | \$184.50 |
| Lake | \$246.00 |
| Pasco | \$248.45 |
| St Lucie * | \$258.00 |
| Volusia | \$259.61 |
| Sarasota | \$280.50 |
| Manatee | \$287.50 |
| Collier * | \$397.20 |
| Palm Beach * | \$483.51 |
| St. Johns | \$501.00 |
| Lee | \$501.60 |
| Average | \$214.63 |
| Median | \$174.37 |
| Palm Beach Revised | \$556.26 |

* In revision

VI Public Library Impact Fees

The public library system of Palm Beach County serves the unincorporated area of the County plus a number of the incorporated areas. Municipal libraries serve the areas of the County not served by the County library system. The standards and costs set out below relate only to the area served by the County library system. It would follow that any County library impact fee would be applicable only in that service area. No library impact fees are proposed for the western or Glades area of the County due to the library needs of this area being unrelated to growth.

The standards of library provision are set out in Table 20. These standards relate to the provision of library materials and to the provision of library buildings. Table 21 sets out

TABLE 20

STANDARDS FOR LIBRARY SERVICE PALM BEACH COUNTY

| | TOTAL | PER CAPITA |
|---|-----------|------------|
| POPULATION SERVED | 772,554 | |
| STANDARD FOR MATERIALS: | | |
| Books & Materials | 1,197,459 | 1.550 |
| Electronic Resources | 34 | 0.000044 |
| TOTAL & PER CAPITA | 1,197,493 | 1.550 |
| STANDARDS FOR BUILDINGS: | | |
| TOTAL LIBRARY BUILDINGS (FT ²) | 250,307 | |
| LIBRARY SPACE PER CAPITA (FT ²) | | 0.324 |

SOURCE: Palm Beach County Dept. of Libraries, 2005

the capital or acquisition cost experienced by the library. Both the standards and the costs exclude the cost of short term items such as popular novels and news periodicals.

TABLE 21
**LIBRARY CAPITAL COSTS
 PALM BEACH COUNTY**

| ITEM | COST PER ITEM | STANDARD PER CAPITA | COST PER CAPITA |
|-----------------------|---------------------|---------------------------|-----------------------|
| Books & Materials | \$19.00 | 1.550 | \$29.45 |
| Electronic Resources | \$10,443 | 0.000044 | \$0.46 |
| Buildings & Equipment | \$184.00 | 0.324 | \$59.62 |
| TOTAL PER CAPITA | | | \$89.53 |

SOURCE: Palm Beach County Dept. of Libraries, 2005.

There is no existing outstanding debt for public libraries thus there is no need to consider credits for debt. The State of Florida and the federal government maintain grant programs that partially absorbs the cost of library capital improvements. Table 22 shows the history

TABLE 22
**LIBRARY CAPITAL CREDITS
 PALM BEACH COUNTY**

| CAPITAL SPENDING 98-02: | |
|---------------------------------------|---------------------|
| Books | \$11,141,030 |
| Electronic Resources | \$1,519,582 |
| Buildings & Equipment | \$4,027,037 |
| TOTAL | \$16,687,649 |
| Grants | \$0 |
| PER CENT FROM GRANTS | 0.00% |
| TOTAL TAXABLE VALUE | \$100,905.3 Million |
| LIBRARY GENERAL OBLIGATION DEBT | \$30.50 Million |
| MATURITY | 20.0 Years |
| YEARS TO GO | 19.0 Years |
| INTEREST RATE | 4.23% |
| AVERAGE ANNUAL DEBT SERVICE | \$2.3 Million |
| DEBT SERVICE MILLAGE | \$0.0227 |
| AVERAGE TAXABLE VALUE PER CAPITA | \$67,175 |
| ANNUAL TAX PAYMENTS | \$1.52 Per Capita |
| CAPITALIZATION PERIOD (Years) | 25.00 |
| DISCOUNT RATE | 4.00% |
| CREDIT FOR FUTURE PAYMENTS PER CAPITA | \$23.82 Per Capita |
| CREDIT FOR PAST PAYMENTS | 4.1% of Total |

SOURCE: Palm Beach County Dept. of Libraries, 2005.

of grants over the past 5 years. The costs shown in Table 23 are based upon the assumption that Palm Beach County will continue to no longer receive grants library capital grants.

Table 22 also shows the credit for past and future tax payments toward library capital costs.

The formula for calculating the public library impact fee is:

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

$$\text{CREDIT} = (4.1\% + 0\%) \times \text{COST PER UNIT} + (\$23.82 \times \text{POPULATION PER UNIT})$$

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

TABLE 23
PUBLIC LIBRARY NEEDS AND COSTS BY LAND USE TYPE
PALM BEACH COUNTY

| LAND USE TYPE (UNIT) | RESIDENTIAL POPULATION | COST PER UNIT | CREDITS | NET COST |
|---------------------------|------------------------|---------------|---------|----------|
| RESIDENTIAL UNITS BY SIZE | | | | |
| 800 Feet and Under | 1.725 | \$154.47 | \$47.43 | \$107.04 |
| 801 - 1,399 | 2.087 | \$186.86 | \$57.37 | \$129.49 |
| 1,400 - 1,999 | 2.386 | \$213.62 | \$65.59 | \$148.03 |
| 2,000 - 3,599 | 2.729 | \$244.32 | \$75.01 | \$169.31 |
| 3,600 and Over | 2.996 | \$268.24 | \$82.36 | \$185.88 |

Changes

| | Revised | 2003 | % Change |
|---------------------------|----------|----------|----------|
| RESIDENTIAL UNITS BY SIZE | | | |
| 800 Feet and Under | \$107.04 | \$163.67 | -34.60% |
| 801 - 1,399 | \$129.49 | \$192.37 | -32.69% |
| 1,400 - 1,999 | \$148.03 | \$226.12 | -34.53% |
| 2,000 - 3,599 | \$169.31 | \$262.85 | -35.59% |
| 3,600 and Over | \$185.88 | \$291.29 | -36.19% |

VII Roads

Palm Beach County originally adopted road impact fees in 1979. These fees were modified (raised) in 1985, 1989, 1994, 1998, 2001 and again in 2003. The road fees are again being reviewed. This memorandum sets out an analysis of the parameters of road impact and costs and the resulting fees. The data presented in Table 24 are the cost parameters used in calculating impact on the road system, the cost of new roads and the net impact of growth on the road capital finance system. The sources are listed below. The formula for calculation is set out below.

TABLE 24

ROAD PARAMETERS PALM BEACH COUNTY

| PER LANE MILE ROAD COSTS: | | | |
|----------------------------------|---------------------|---------------|--------------|
| | CONSTRUCTION | R.O.W. | TOTAL |
| 1989 | \$825,000 | \$270,618 | \$1,095,618 |
| 1994 | \$1,101,287 | \$279,890 | \$1,381,177 |
| 1996 | \$1,144,759 | \$299,756 | \$1,444,515 |
| 1998 | \$1,398,830 | \$390,314 | \$1,789,144 |
| 2000 | \$1,461,194 | \$386,287 | \$1,847,481 |
| 2003 | \$1,671,588 | \$374,027 | \$2,045,615 |
| 2005 | \$1,868,000 | \$417,975 | \$2,285,975 |
| | 81.72% | 18.28% | 100.00% |

SOURCE: Palm Beach County Engineering Department, January 2005.

R.O.W. - Rights of Way costs are not charged in the impact fees. ROW costs for 2005 are estimated.

In Palm Beach County the primary means of financing road construction are motor fuel taxes to the federal, state and county governments. Secondary means include requiring developers to construct and dedicate road improvements and impact fees. In order to establish a fair and proportionate set of road impact fees, it is necessary to give consideration to the amounts that new development pays toward the road improvements that will be needed. These payments will be in the form of motor fuel taxes that are devoted to capital improvements. In the past Palm Beach County had devoted a portion of ad valorem taxes to road projects -- \$.40 per 1,000 of taxable value. This policy is no longer in effect and thus there is no longer any need for a property tax credit for future payments toward roads. A credit for past payments of property taxes for roads is not included due to the discontinuation of the use of property taxes for roads.

TABLE 25
**AVAILABLE REVENUES
 PALM BEACH COUNTY**

| MOTOR FUEL TAXES | | | |
|----------------------------------|----------------------|------------------|-----------------------|
| | \$ PER GALLON | % CAPITAL | EFFECTIVE RATE |
| FEDERAL | \$0.154 | 49.7% | \$0.077 |
| STATE | \$0.141 | 43.4% | \$0.061 |
| CITY/COUNTY: | | | |
| 5TH & 6TH | \$0.020 | 20.0% | \$0.004 |
| 7TH | \$0.010 | 0.0% | \$0.000 |
| 8TH | \$0.010 | 0.0% | \$0.000 |
| 9TH | \$0 | 0.0% | \$0.000 |
| OPTIONAL | \$0.120 | 75.0% | \$0.090 |
| TOTAL | \$0.455 | | \$0.232 |
| OTHER PARAMETERS: | | | |
| MILES PER GALLON | | | 17.00 |
| LANE CAPACITY (Vehicles Per Day) | | | 8,013 |
| CAPITALIZATION PERIOD (Years) | | | 25 |
| DISCOUNT RATE | | | 4.00% |
| PRESENT VALUE FACTOR | | | 15.62 |

SOURCES: Palm Beach County Engineering Department, February 2003 and May 2005.

Palm Beach County Five-Year Road Program, 1998-2003.

Florida Department of Transportation, "Florida's Transportation Tax Sources," January 1994.

Statistical Abstract of the US 1999, p. 651 and 652.

NOTES: (1) The Federal tax of \$.184 is reduced to \$.1544 because \$0286 is transferred to mass transit and \$.001 is used to fund underground storage tank clean up.

Generally the data shown in Table 24 are those presently used by the Palm Beach County Office of the County Engineer, although updated. One exception is the simplified listing of non-residential land uses. A study of "pass-by" trips was presented in the 1987, 1992 and 1997 *ITE, Trip Generation Manual*. This study shows net road impact as a function of the size of the commercial destination. Not all trips to a particular building or development are new or impact trips. Rather, many new developments, especially retail developments, capture existing or "passer-by" trips. This factor is represented by the following formula:

ITE "PASS BY" FORMULA

$$\text{Pass-By Trip \%} = 45.1 - [.0225 * (X)]$$

X - 1,000 Square Feet Gross Leasable Area

PASS-BY TRIP EXAMPLES

| BUILDING SIZE | PASS-BY PERCENT | NEW TRIPS PERCENT |
|---------------------------|------------------------|--------------------------|
| <= 10,000 FT ² | 44.9 | 55.1 |
| 50,000 FT ² | 44.0 | 56.0 |
| 75,000 FT ² | 43.4 | 56.6 |
| 100,000 FT ² | 42.9 | 57.1 |
| 200,000 FT ² | 40.6 | 59.4 |
| 300,000 FT ² | 38.4 | 61.6 |
| 400,000 FT ² | 36.1 | 63.9 |
| 500,000 FT ² | 33.9 | 66.1 |
| 600,000 FT ² | 31.6 | 68.4 |
| 800,000 FT ² | 27.1 | 72.9 |
| 1,000,000 FT ² | 22.6 | 77.4 |
| 1,200,000 FT ² | 18.1 | 81.9 |

SOURCE: Institute of Transportation Engineers, *TRIP GENERATION*, 6th Edition, 1997.

TABLE 26

**ROAD NEEDS BY LAND USE TYPE
PALM BEACH COUNTY**

| LAND USE TYPE (UNIT) | TRIP RATE | AVG. LENGTH | % NEW | NEW ROADS (Lane Miles) |
|--|-----------|-------------|--------|------------------------|
| RESIDENTIAL: | | | | |
| Single Family Detached | 10.00 | 6.0 | 100.0% | 0.00374 |
| Attached Housing | 7.00 | 6.0 | 100.0% | 0.00262 |
| Congregate Living | 2.15 | 6.0 | 100.0% | 0.00080 |
| Mobile Home | 5.00 | 6.0 | 100.0% | 0.00187 |
| Over 55 Restricted Detached | 8.00 | 6.0 | 100.0% | 0.00300 |
| Over 55 Restricted Attached | 6.00 | 6.0 | 100.0% | 0.00225 |
| NON-RESIDENTIAL: | | | | |
| DRIVE-IN BANK PER 1,000 FT ² | 265.21 | 2.0 | 54.0% | 0.01787 |
| MINI-WAREHOUSE PER 1,000 FT ² | 2.50 | 2.0 | 95.0% | 0.00030 |
| HOTEL PER ROOM | 8.92 | 2.0 | 95.0% | 0.00106 |
| MOVIE THEATER PER SEAT | 1.76 | 2.0 | 100.0% | 0.00022 |
| RACQUET CLUB PER COURT | 40.50 | 2.0 | 100.0% | 0.00505 |
| CHURCH/SYNAGOGUE PER 1,000 FT ² | 9.11 | 2.0 | 100.0% | 0.00114 |
| DAY CARE CENTER PER 1,000 FT ² | 79.26 | 2.0 | 70.0% | 0.00692 |
| QUALITY RESTAURANT PER 1,000 FT ² | 89.95 | 2.0 | 85.0% | 0.00954 |
| HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT | 130.34 | 2.0 | 85.0% | 0.01383 |
| NEW CAR SALES PER 1,000 FT ² | 37.50 | 2.0 | 95.0% | 0.00445 |
| OFFICE PER 1,000 FT² : | | | | |
| <= 10,000 FT ² | 22.60 | 2.0 | 95.0% | 0.00268 |
| 50,000 FT ² | 15.59 | 2.0 | 95.0% | 0.00185 |
| 75,000 FT ² | 14.19 | 2.0 | 95.0% | 0.00168 |
| 100,000 FT ² | 13.27 | 2.0 | 95.0% | 0.00157 |
| 150,000 FT ² | 12.08 | 2.0 | 95.0% | 0.00143 |
| 200,000 FT ² | 11.30 | 2.0 | 95.0% | 0.00134 |
| 400,000 FT ² | 9.62 | 2.0 | 95.0% | 0.00114 |
| 500,000 FT ² | 9.14 | 2.0 | 95.0% | 0.00108 |
| 600,000 FT ² | 8.76 | 2.0 | 95.0% | 0.00104 |
| 700,000 FT ² | 8.45 | 2.0 | 95.0% | 0.00100 |
| 800,000 FT ² | 8.19 | 2.0 | 95.0% | 0.00097 |
| MEDICAL BUILDINGS: | | | | |
| MEDICAL OFFICES PER 1,000 FT ² | 36.13 | 2.0 | 95.0% | 0.00428 |
| HOSPITALS PER 1,000 FT ² | 16.78 | 2.0 | 95.0% | 0.00199 |
| NURSING HOME PER 1,000 FT ² | 3.72 | 2.0 | 95.0% | 0.00044 |
| INDUSTRIAL BUILDINGS: | | | | |
| GEN. INDUSTRIAL PER 1,000 FT ² | 6.97 | 2.0 | 95.0% | 0.00083 |
| WAREHOUSING PER 1,000 FT ² | 4.96 | 2.0 | 95.0% | 0.00059 |

| LAND USE TYPE (UNIT) | TRIP RATE | AVG. LENGTH | % NEW | NEW ROADS (Lane Miles) |
|---|-----------|-------------|-------|------------------------|
| GENERAL COMMERCIAL RETAIL PER 1,000 FT ² : | | | | |
| <= 10,000 FT ² | 155.09 | 2.0 | 55.1% | 0.01066 |
| 50,000 FT ² | 87.31 | 2.0 | 56.0% | 0.00610 |
| 75,000 FT ² | 75.54 | 2.0 | 56.6% | 0.00534 |
| 100,000 FT ² | 68.17 | 2.0 | 57.1% | 0.00486 |
| 200,000 FT ² | 53.22 | 2.0 | 59.4% | 0.00395 |
| 300,000 FT ² | 46.05 | 2.0 | 61.6% | 0.00354 |
| 400,000 FT ² | 41.56 | 2.0 | 63.9% | 0.00331 |
| 500,000 FT ² | 38.37 | 2.0 | 66.1% | 0.00317 |
| 600,000 FT ² | 35.96 | 2.0 | 68.4% | 0.00307 |
| 800,000 FT ² | 32.45 | 2.0 | 72.9% | 0.00295 |
| 1,000,000 FT ² | 29.96 | 2.0 | 77.4% | 0.00289 |
| 1,200,000 FT ² | 28.07 | 2.0 | 81.9% | 0.00287 |
| PHARMACY WITH DRIVE THRU | 92.70 | 1.0 | 60.0% | 0.00347 |
| FAST FOOD RESTAURANT | 496.12 | 1.0 | 55.0% | 0.01703 |
| SERVICE STATION PER FUELING STN. | 168.56 | 1.0 | 40.0% | 0.00421 |
| CONVENIENCE RETAIL | 737.99 | 1.0 | 40.0% | 0.01842 |

SOURCE: Palm Beach County Engineering Department and Institute of Transportation Engineers, Trip Generation, 6th Edition, 1997.

NOTES: (1) The office and commercial retail rates shown are only examples. The actual trip rates for these land uses will be determined by the following formulae:

A. Office;

$$\text{Total Daily Trips} = \text{Ln}(T) = 0.768\text{Ln}(X) + 3.654$$

T = Total Daily Trips

X = Area in 1,000 sq. ft.

Ln = Natural Logarithm

B. Commercial Retail;

$$\text{Total Daily Trips} = \text{Ln}(T) = 0.643 \text{Ln}(X) + 5.866$$

T = Total Daily Trips

X = Area in 1,000 sq. ft.

Ln = Natural Logarithm

(2) The mobile homes parameters utilized are for mobile homes located within mobile home parks. Any other mobile home would be treated as single family detached.

(3) The residential trip generation rates are taken from Palm Beach County specific studies rather than from the ITE source.

The formula for calculating the road impact fees is:

$$\text{ATTRIBUTABLE TRAVEL} = [(\text{TRIP RATE} \times \text{TRIP LENGTH})/2] * \% \text{NEW TRIPS}$$

$$\text{NEW LANE MILES} = \text{ATTRIBUTABLE TRAVEL} / \text{LANE CAPACITY}$$

$$\text{CONSTRUCTION COST} = \text{NEW LANE MILES} \times \\ \text{CONSTRUCTION COST PER LANE MILE}$$

$$\text{RIGHT OF WAY COST} = \text{NEW LANE MILES} \times \\ \text{RIGHT OF WAY COST PER LANE MILE}$$

$$\text{TOTAL COST} = \text{CONSTRUCTION COST} + \text{RIGHT OF WAY COST}$$

$$\text{PAST PAYMENT CREDIT} = 0$$

$$\text{MOTOR FUEL CREDIT} = \{[(\text{ATTRIBUTABLE TRAVEL} * 365) / \text{MPG}] * \\ \text{TAX}\} * \text{PV} * 81.7\%$$

$$\text{NET COST} = \text{TOTAL COST} - \text{PAST CREDIT} - \text{MOTOR FUEL CREDIT}$$

PV = Present Value Factor.

The Motor Fuel Tax Credit is reduced by 18.3% because right of way costs are not charged in net costs. Since rights of way constitute 18.3% of total road cost, the credit is reduced by that percentage to maintain symmetry between the cost allocation and credit calculation.

The land uses employed in this presentation of road impact are rather general. The primary reason for the use of general classifications is that most non-residential structures can have a wide variety of tenants within their general zoning classifications. This formulation bases impact on the use classification rather than the particular mix of tenants. This would relieve the need for reassessment of impact and possibly of impact fees when tenants change. It also will mean that the particular mix of tenants would not be a basis for road impact or traffic impact assessment.

TABLE 27

**NET ROAD COST BY LAND USE TYPE
PALM BEACH COUNTY**

| LAND USE TYPE (UNIT) | ANNUAL GAS TAXES | CREDIT FOR GAS TAXES | CONST. COST | R.O.W. * | NET COST |
|--|------------------|----------------------|-------------|----------|-------------|
| RESIDENTIAL: | | | | | |
| Single Family Detached | 150.32 | \$1,919 | 6,986.32 | \$0.00 | \$5,067.32 |
| Attached Housing | 105.22 | \$1,343 | 4,894.16 | \$0.00 | \$3,551.00 |
| Congregate Living | 32.32 | \$413 | 1,494.40 | \$0.00 | \$1,081.00 |
| Mobile Home | 75.16 | \$959 | 3,493.16 | \$0.00 | \$2,534.00 |
| Over 55 Restricted Detached | 120.26 | \$1,535 | 5,604.00 | \$0.00 | \$4,069.00 |
| Over 55 Restricted Attached | 90.19 | \$1,151 | 4,203.00 | \$0.00 | \$3,052.00 |
| NON-RESIDENTIAL: | | | | | |
| DRIVE-IN BANK PER 1,000 FT ² | 717.59 | \$9,160 | 33,381.16 | \$0.00 | \$24,221.00 |
| MINI-WAREHOUSE PER 1,000 FT ² | 11.90 | \$152 | 560.40 | \$0.00 | \$408.00 |
| HOTEL PER ROOM | 42.46 | \$542 | 1,980.08 | \$0.00 | \$1,438.00 |
| MOVIE THEATER PER SEAT | 8.82 | \$113 | 410.96 | \$0.00 | \$298.00 |
| RACQUET CLUB PER COURT | 202.93 | \$2,591 | 9,433.40 | \$0.00 | \$6,842.00 |
| CHURCH/SYNAGOGUE PER 1,000 FT ² | 45.65 | \$583 | 2,129.52 | \$0.00 | \$1,547.00 |
| DAY CARE CENTER PER 1,000 FT ² | 278.00 | \$3,549 | 12,926.56 | \$0.00 | \$9,378.00 |
| QUALITY RESTAURANT PER 1,000 FT ² | 383.10 | \$4,891 | 17,820.72 | \$0.00 | \$12,930.00 |
| HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT | 555.13 | \$7,087 | 25,834.44 | \$0.00 | \$18,747.00 |
| NEW CAR SALES PER 1,000 FT ² | 178.50 | \$2,279 | 8,312.60 | \$0.00 | \$6,034.00 |
| OFFICE PER 1,000 FT²: | | | | | |
| <= 10,000 FT ² | 107.58 | \$1,373 | 5,006.24 | \$0.00 | \$3,633.00 |
| 50,000 FT ² | 74.21 | \$947 | 3,455.80 | \$0.00 | \$2,509.00 |
| 75,000 FT ² | 67.55 | \$862 | 3,138.24 | \$0.00 | \$2,276.00 |
| 100,000 FT ² | 63.17 | \$806 | 2,932.76 | \$0.00 | \$2,127.00 |
| 150,000 FT ² | 57.50 | \$734 | 2,671.24 | \$0.00 | \$1,937.00 |
| 200,000 FT ² | 53.79 | \$687 | 2,503.12 | \$0.00 | \$1,816.00 |
| 400,000 FT ² | 45.79 | \$585 | 2,129.52 | \$0.00 | \$1,545.00 |
| 500,000 FT ² | 43.51 | \$555 | 2,017.44 | \$0.00 | \$1,462.00 |
| 600,000 FT ² | 41.70 | \$532 | 1,942.72 | \$0.00 | \$1,411.00 |
| 700,000 FT ² | 40.22 | \$513 | 1,868.00 | \$0.00 | \$1,355.00 |
| 800,000 FT ² | 38.99 | \$498 | 1,811.96 | \$0.00 | \$1,314.00 |
| MEDICAL BUILDINGS: | | | | | |
| MEDICAL OFFICES PER 1,000 FT ² | 171.98 | \$2,195 | 7,995.04 | \$0.00 | \$5,800.00 |
| HOSPITALS PER 1,000 FT ² | 79.87 | \$1,020 | 3,717.32 | \$0.00 | \$2,697.00 |
| NURSING HOME PER 1,000 FT ² | 17.71 | \$226 | 821.92 | \$0.00 | \$596.00 |
| INDUSTRIAL BUILDINGS: | | | | | |
| GEN. INDUSTRIAL PER 1,000 FT ² | 33.18 | \$424 | 1,550.44 | \$0.00 | \$1,126.00 |

| LAND USE TYPE (UNIT) | ANNUAL GAS TAXES | CREDIT FOR GAS TAXES | CONST. COST | R.O.W. * | NET COST |
|---|------------------|----------------------|-------------|----------|-------------|
| WAREHOUSING PER 1,000 FT ² | 23.61 | \$301 | 1,102.12 | \$0.00 | \$801.00 |
| GENERAL COMMERCIAL RETAIL PER 1,000 FT ² : | | | | | |
| <= 10,000 FT ² | 428.18 | \$5,466 | 19,912.88 | \$0.00 | \$14,447.00 |
| 50,000 FT ² | 244.99 | \$3,127 | 11,394.80 | \$0.00 | \$8,268.00 |
| 75,000 FT ² | 214.23 | \$2,735 | 9,975.12 | \$0.00 | \$7,240.00 |
| 100,000 FT ² | 195.04 | \$2,490 | 9,078.48 | \$0.00 | \$6,588.00 |
| 200,000 FT ² | 158.40 | \$2,022 | 7,378.60 | \$0.00 | \$5,357.00 |
| 300,000 FT ² | 142.14 | \$1,815 | 6,612.72 | \$0.00 | \$4,798.00 |
| 400,000 FT ² | 133.07 | \$1,699 | 6,183.08 | \$0.00 | \$4,484.00 |
| 500,000 FT ² | 127.08 | \$1,622 | 5,921.56 | \$0.00 | \$4,300.00 |
| 600,000 FT ² | 123.25 | \$1,573 | 5,734.76 | \$0.00 | \$4,162.00 |
| 800,000 FT ² | 118.53 | \$1,513 | 5,510.60 | \$0.00 | \$3,998.00 |
| 1,000,000 FT ² | 116.19 | \$1,483 | 5,398.52 | \$0.00 | \$3,916.00 |
| 1,200,000 FT ² | 115.19 | \$1,470 | 5,361.16 | \$0.00 | \$3,891.00 |
| PHARMACY WITH DRIVE THRU | 139.35 | \$1,779 | 6,481.96 | \$0.00 | \$4,703.00 |
| FAST FOOD RESTAURANT | 683.62 | \$8,727 | 31,812.04 | \$0.00 | \$23,085.00 |
| SERVICE STATION PER FUELING STN. | 168.92 | \$2,156 | 7,864.28 | \$0.00 | \$5,708.00 |
| CONVENIENCE RETAIL | 739.56 | \$9,441 | 34,408.56 | \$0.00 | \$24,968.00 |

* Right of Way cost not included in net cost.

Changes

| | Revised | Existing | Change |
|--|-------------|-------------|--------|
| RESIDENTIAL: | | | |
| Single Family Detached | \$5,067.32 | \$4,280.74 | 18.37% |
| Attached Housing | \$3,551.00 | \$3,001.00 | 18.33% |
| Congregate Living | \$1,081.00 | \$913.00 | 18.40% |
| Mobile Home | \$2,534.00 | \$2,141.00 | 18.36% |
| Over 55 Restricted Detached | \$4,069.00 | \$3,438.00 | 18.35% |
| Over 55 Restricted Attached | \$3,052.00 | \$2,579.00 | 18.34% |
| NON-RESIDENTIAL: | | | |
| DRIVE-IN BANK PER 1,000 FT ² | \$24,221.00 | \$20,464.00 | 18.36% |
| MINI-WAREHOUSE PER 1,000 FT ² | \$408.00 | \$345.00 | 18.26% |
| HOTEL PER ROOM | \$1,438.00 | \$1,215.00 | 18.35% |
| MOVIE THEATER PER SEAT | \$298.00 | \$252.00 | 18.25% |
| RACQUET CLUB PER COURT | \$6,842.00 | \$5,782.00 | 18.33% |
| CHURCH/SYNAGOGUE PER 1,000 FT ² | \$1,547.00 | \$1,308.00 | 18.27% |
| DAY CARE CENTER PER 1,000 FT ² | \$9,378.00 | \$7,923.00 | 18.36% |
| QUALITY RESTAURANT PER 1,000 FT ² | \$12,930.00 | \$10,925.00 | 18.35% |
| HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT | \$18,747.00 | \$15,840.00 | 18.35% |
| NEW CAR SALES PER 1,000 FT ² | \$6,034.00 | \$5,099.00 | 18.34% |

Changes

| | Revised | Existing | Change |
|--|-------------|-------------|--------|
| OFFICE PER 1,000 FT² : | | | |
| <= 10,000 FT ² | \$3,633.00 | \$3,070.00 | 18.34% |
| 50,000 FT ² | \$2,509.00 | \$2,119.00 | 18.40% |
| 75,000 FT ² | \$2,276.00 | \$1,922.00 | 18.42% |
| 100,000 FT ² | \$2,127.00 | \$1,796.00 | 18.43% |
| 150,000 FT ² | \$1,937.00 | \$1,636.00 | 18.40% |
| 200,000 FT ² | \$1,816.00 | \$1,535.00 | 18.31% |
| 400,000 FT ² | \$1,545.00 | \$1,306.00 | 18.30% |
| 500,000 FT ² | \$1,462.00 | \$1,235.00 | 18.38% |
| 600,000 FT ² | \$1,411.00 | \$1,191.00 | 18.47% |
| 700,000 FT ² | \$1,355.00 | \$1,145.00 | 18.34% |
| 800,000 FT ² | \$1,314.00 | \$1,110.00 | 18.38% |
| MEDICAL BUILDINGS: | | | |
| MEDICAL OFFICES PER 1,000 FT ² | \$5,800.00 | \$4,899.00 | 18.39% |
| HOSPITALS PER 1,000 FT ² | \$2,697.00 | \$2,279.00 | 18.34% |
| NURSING HOME PER 1,000 FT ² | \$596.00 | \$503.00 | 18.49% |
| INDUSTRIAL BUILDINGS: | | | |
| GEN. INDUSTRIAL PER 1,000 FT ² | \$1,126.00 | \$952.00 | 18.28% |
| WAREHOUSING PER 1,000 FT ² | \$801.00 | \$676.00 | 18.49% |
| GENERAL COMMERCIAL RETAIL PER 1,000 FT²: | | | |
| <= 10,000 FT ² | \$14,447.00 | \$12,223.00 | 18.20% |
| 50,000 FT ² | \$8,268.00 | \$6,985.00 | 18.37% |
| 75,000 FT ² | \$7,240.00 | \$6,118.00 | 18.34% |
| 100,000 FT ² | \$6,588.00 | \$5,567.00 | 18.34% |
| 200,000 FT ² | \$5,357.00 | \$4,526.00 | 18.36% |
| 300,000 FT ² | \$4,798.00 | \$4,054.00 | 18.35% |
| 400,000 FT ² | \$4,484.00 | \$3,788.00 | 18.37% |
| 500,000 FT ² | \$4,300.00 | \$3,633.00 | 18.36% |
| 600,000 FT ² | \$4,162.00 | \$3,516.00 | 18.37% |
| 800,000 FT ² | \$3,998.00 | \$3,377.00 | 18.39% |
| 1,000,000 FT ² | \$3,916.00 | \$3,308.00 | 18.38% |
| 1,200,000 FT ² | \$3,891.00 | \$3,287.00 | 18.38% |
| PHARMACY WITH DRIVE THRU | \$4,703.00 | \$3,973.00 | 18.37% |
| FAST FOOD RESTAURANT | \$23,085.00 | \$19,505.00 | 18.35% |
| SERVICE STATION PER FUELING STN. | \$5,708.00 | \$4,823.00 | 18.35% |
| CONVENIENCE RETAIL | \$24,968.00 | \$21,096.00 | 18.35% |

**EXISTING ROAD IMPACT FEES
IN FLORIDA COUNTIES**

| County | Road/Trans |
|--------------------|-------------------|
| Broward (infill) | \$426 |
| Wakulla | \$522 |
| Monroe | \$633 |
| Seminole | \$1,061 |
| Gilchrist | \$1,071 |
| Miami/Dade | \$1,275 |
| Brevard | \$1,328 |
| Nassau * | \$1,430 |
| Citrus * | \$1,430 |
| Flagler | \$1,438 |
| Hillsborough * | \$1,548 |
| Charlotte | \$1,799 |
| Volusia | \$1,802 |
| Hernando * | \$1,845 |
| St Lucie * | \$1,871 |
| Pinellas | \$1,923 |
| Alachua | \$2,073 |
| Lake | \$2,189 |
| Marion | \$2,212 |
| Martin * | \$2,330 |
| Manatee | \$2,439 |
| Sarasota | \$2,499 |
| Orange | \$2,687 |
| Polk * | \$2,705 |
| Lee | \$2,971 |
| Pasco | \$3,638 |
| St. Johns | \$3,708 |
| Palm Beach * | \$4,074 |
| Osceola | \$4,149 |
| Indian River | \$4,284 |
| Collier | \$5,592 |
| Average | \$2,224 |
| Median | \$1,923 |
| Palm Beach Revised | \$5,067 |
| * In Revision | |

VIII Public Education

The public educational impact of residential units is set out in Table 1 through 2.2. These tables show dwelling unit occupancy on the basis of the size of the dwelling and over the expected life of the dwelling. The costs of providing public educational facilities per student are estimated in Table 28.

**TABLE 28
SCHOOL FACILITY COSTS PER STUDENT**

| | Per Student Cost | Adjustment | Weight | Cost |
|------------------------------------|-------------------------|-------------------|---------------|---------------|
| Elementary | \$13,782 | 100.00% | 46.00% | \$6,339.46 |
| Middle | \$15,801 | 100.00% | 24.39% | \$3,853.60 |
| High | \$20,910 | 100.00% | 29.61% | \$6,192.19 |
| Weighted Facility Cost per Student | | | | \$16,385.25 |
| Acres Owned | | | | 4,404 |
| Value per Acre | | | | \$130,800 |
| Total Land Value | | | | \$576,043,200 |
| Enrollment | | | | 170,838 |
| Land per Student | | | | \$3,371.87 |
| Facility and Land Cost per Student | | | | \$19,757.12 |

NOTE: Costs as of Sept. May 2005

SOURCE: Smart School Clearinghouse, FI Dept of Education.

<http://www.state.fl.us/edu/conferences/PECO/station.htm>

Palm Beach County School Board, May 2005

The costs shown in Table 28 are based upon the State's construction program and guidelines, and adjusted to Palm Beach County experience. These are shown in Table 28 as cost per student by school level. Palm Beach County school construction has been running 100% of the state guidelines, thus there is no adjustment from the state guidelines. The cost of land is added to facility costs to get total cost per student. Land cost is projected by multiplying school acres owned by the average per acre cost of recent acquisitions and dividing the result by enrollment. Note may be taken of the costs that are not included in Table 28. Costs associated with site improvement, utilities, environment mitigation and hurricane shelter are not included in the total shown in Table 28.

**TABLE 29
SOURCES OF EDUCATIONAL CAPITAL Funds
Palm beach county**

| SOURCE | FY00 | FY01 | FY02 | FY03 | FY04 | 5 YEARS |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| STATE OF FLORIDA: | | | | | | |
| COBI Bonds | 1,612,000 | 0 | 2,877,000 | | 6,050,000 | 10,539,000 |
| CO & DS | 707,000 | 811,000 | 1,529,000 | 1,137,000 | 947,000 | 5,131,000 |
| PECO - Maintenance | 3,904,000 | 7,940,000 | 10,867,000 | 3,524,000 | | 26,235,000 |
| PECO - Construction | 13,503,000 | 8,499,000 | 17,572,000 | 18,977,000 | 13,628,000 | 72,179,000 |
| Classrooms First/Lottery School Infrastructure Thrift | 531,000 | 0 | 0 | 2,043,000 | 0 | 2,574,000 |
| Class Size Reduction | 7,055,000 | 0 | 860,000 | 0 | 42,597,000 | 50,512,000 |
| Effort Index | 23,700,000 | 0 | 0 | 0 | 0 | 23,700,000 |
| Total State | 51,012,000 | 17,250,000 | 33,705,000 | 25,681,000 | 63,222,000 | 190,870,000 |
| LOCAL TAXES: | | | | | | |
| C.I.T. | 130,910,000 | 139,353,000 | 153,724,000 | 170,095,000 | 190,149,000 | 784,231,000 |
| Interest | 12,666,000 | 18,154,000 | 17,408,000 | 15,435,000 | 8,350,000 | 72,013,000 |
| Other | 3,206,000 | 634,000 | 808,000 | 1,386,000 | 2,572,000 | 8,606,000 |
| To Gen. Fund | 37,564,000 | 36,482,000 | 34,700,000 | 32,850,000 | 33,000,000 | 174,596,000 |
| Major Maintenance | | | | | | 0 |
| Modernization | | | | | | 0 |
| COPs Payment | 22,784,000 | 30,575,000 | 37,335,000 | 50,769,000 | 78,126,000 | 219,589,000 |
| Net C.I.T. | 86,434,000 | 91,084,000 | 99,905,000 | 103,297,000 | 89,945,000 | 470,665,000 |
| % for New Const | 58.9% | 57.6% | 58.1% | 55.3% | 44.7% | 54.4% |
| LOCAL BORROWING: | | | | | | |
| Bonds/Loans | 0 | 0 | 0 | 0 | 0 | 0 |
| COPs | 154,143,000 | 134,147,000 | 394,062,000 | 382,914,000 | 109,786,000 | 1,175,052,000 |
| IMPACT FEES | 21,159,000 | 9,494,000 | 13,500,000 | 0 | 22,510,000 | 66,663,000 |
| Total Local | 261,736,000 | 234,725,000 | 507,467,000 | 486,211,000 | 222,241,000 | 1,712,380,000 |
| TOTAL CAPITAL REVENUE | 312,748,000 | 251,975,000 | 541,172,000 | 511,892,000 | 285,463,000 | 1,903,250,000 |

Table 29 shows that, on the average, 61.7% of school capital costs are financed by debt and thus interest costs will be incurred. Using this average together with the costs from Table 28 yields the interest costs shown in Table 30. Furthermore, Table 29 shows that 54.4% of all capital revenues are used for capacity enhancements. The other portion is used for maintenance of existing facilities.

The local educational facility costs, including interest, will be paid by a combination of appropriations from the State of Florida, the annual Capital Improvement Tax (CIT), district borrowing and impact fees. Table 29 sets out the mix of capital funding. Table 31 sets out and calculates the offsets for local school capital funding initiatives.

TABLE 30
INTEREST COST
PALM BEACH COUNTY

| FACILITY COSTS PER STUDENT: | | |
|---------------------------------------|-------------|---------|
| Facility Cost | \$19,757.12 | 100.00% |
| Financed by Debt | \$12,197.90 | 61.74% |
| Interest Cost | \$6,240.91 | 31.59% |
| Revised Total Cost | \$25,998.03 | 131.59% |
| Paid by The State | \$1,981.37 | 7.62% |
| Revised Local Cost Including Interest | \$24,016.66 | 92.38% |
| Interest Rate on Local Debt | 4.00% | |
| Period (Years) | 20.00 | |

TABLE 31
EDUCATIONAL CREDIT CALCULATIONS
PALM BEACH COUNTY

| CAPITAL MILLAGE: | CIT MILLAGE | % CAPITAL | EFFECTIVE CIT RATE | GOB MILLAGE | CAPITAL MILLAGE |
|------------------------------------|-------------|-----------|--------------------|-------------|-----------------|
| 2000 | 2.000 | 58.89% | 1.1777 | 0.431 | 1.6087 |
| 2001 | 2.000 | 57.60% | 1.1519 | 0.401 | 1.5529 |
| 2002 | 2.000 | 58.10% | 1.1621 | 0.352 | 1.5141 |
| 2003 | 2.000 | 55.26% | 1.1053 | 0.320 | 1.4253 |
| 2004 | 2.000 | 44.73% | 0.8947 | 0.274 | 1.1687 |
| AVERAGE '00-04 | | | | | 1.4539 |
| TAXABLE VALUE (Millions) | | | | | \$100,905.3 |
| STUDENT POPULATION | | | | | 170,838 |
| TAXABLE VALUE PER STUDENT | | | | | \$590,649 |
| CAPITAL MILLAGE RATE (Per \$1,000) | | | | | \$1.4539 |
| ANNUAL TAX PAYMENTS PER STUDENT | | | | | \$858.77 |
| CAPITALIZATION PERIOD (Years) | | | | | 25.00 |
| CAPITALIZATION RATE | | | | | 4.00% |
| CAPITALIZED TAXES PER STUDENT | | | | | \$13,415.72 |

SOURCE: Palm Beach County School District, Capital Projects, May 2005.

The voters of Palm Beach County recently approved the Optional ½ Cent Sales Tax for school capital purposes. Therefore a credit is in order for this new source of capital revenue. Table 32 sets out the projected receipts of the tax over its life. There are two adjustments made to these receipts in order to calculate a credit. The first is the divide the receipts between capacity expansion and other capital uses. The percentage shown in Table 29 is used to make this division. A second adjustment is the subtraction out the non-local portion of the sale tax paid (20%), that is, the portion of the optional tax paid by out of county residents is deducted. The result is then divided by projected enrollment to get

proceeds per student. The present value of that amount is taken to get a present value, which is the amount credited.

**TABLE 32
CREDIT FOR LOCAL OPTION ½ CENT SALES TAX**

| | Projected Receipts | Portion Allocated to Capacity | Locally Paid and Credited | Enrollment | Locally Credited per Student |
|------|---------------------------|--------------------------------------|----------------------------------|-------------------|-------------------------------------|
| 2005 | \$100,000,000 | \$54,421,576 | \$43,537,261 | 174,847 | \$249.00 |
| 2006 | \$103,000,000 | \$56,054,223 | \$44,843,379 | 181,462 | \$247.12 |
| 2007 | \$106,090,000 | \$57,735,850 | \$46,188,680 | 179,929 | \$256.71 |
| 2008 | \$109,272,700 | \$59,467,925 | \$47,574,340 | 185,436 | \$256.55 |
| 2009 | \$112,550,881 | \$61,251,963 | \$49,001,571 | 189,331 | \$258.81 |
| 2010 | \$115,927,407 | \$63,089,522 | \$50,471,618 | 194,317 | \$259.74 |
| | | | Discount Rate | 6.00% | \$1,250.10 |

The formula for the School Impact Fee is:

EDUCATIONAL COST PER STUDENT = ADJUSTED COST PER STUDENT PLUS LAND COST PER STUDENT

LOCAL COST = COST PER STUDENT * STATE ALLOCATION PER STUDENT

REVISED TOTAL COST = COST PER STUDENT + (% DEBT * LOCAL COST * PV OF INTEREST)

REVISED LOCAL COST = REVISED TOTAL COST - STATE ALLOCATION

CREDIT FOR PAST PAYMENT = 4.1% OF LOCAL COST

CREDIT FOR FUTURE PROPERTY TAXES = \$13,415.72 PER STUDENT

CREDIT FOR FUTURE SALES TAXES = \$1,250.10 PER STUDENT

NET LOCAL COST PER STUDENT = REVISED LOCAL COST

- PAST PAYMENT CREDIT
- CREDIT FOR FUTURE CAPITAL PROPERTY TAXES PER STUDENT
- CREDIT FOR FUTURE SALES TAXES PER STUDENT

NET COST PER RESIDENCE = NET LOCAL COST PER STUDENT * STUDENT OCCUPANCY PER UNIT

TABLE 33
**EDUCATIONAL IMPACT PER STUDENT COST
 PER UNIT BY TYPE AND SIZE OF UNIT**

| | OCCU- PANCY | TOTAL COST | STATE CREDIT | LOCAL COST | LOCAL CREDIT | NET COST |
|-----------------------------------|------------------------|-----------------------|-------------------------|-----------------------|-------------------------|---------------------|
| RESIDENTIAL UNITS BY SIZE: | | | | | | |
| 800 Feet and Under | 0.096 | \$2,506.52 | \$191.03 | \$2,315.49 | \$1,508.89 | \$806.60 |
| 801 – 1,399 | 0.243 | \$6,317.30 | \$481.46 | \$5,835.84 | \$3,802.93 | \$2,032.91 |
| 1,400 - 1,999 | 0.364 | \$9,465.50 | \$721.39 | \$8,744.11 | \$5,698.11 | \$3,046.00 |
| 2,000 - 3,599 | 0.503 | \$13,077.47 | \$996.66 | \$12,080.81 | \$7,872.47 | \$4,208.34 |
| 3,600 and Over | 0.611 | \$15,892.43 | \$1,211.20 | \$14,681.23 | \$9,567.05 | \$5,114.18 |

EXISTING & REVISED SCHOOL FEE CALCULATIONS

| | Revised | Existing | % Change |
|----------------------------------|----------------|-----------------|-----------------|
| RESIDENTIAL UNITS BY SIZE | | | |
| 800 Feet and Under | \$806.60 | \$987.41 | -18.3% |
| 801 - 1,399 | \$2,032.91 | \$2,023.84 | 0.4% |
| 1,400 - 1,999 | \$3,046.00 | \$3,242.34 | -6.1% |
| 2,000 - 3,599 | \$4,208.34 | \$4,572.91 | -8.0% |
| 3,600 and Over | \$5,114.18 | \$5,602.33 | -8.7% |

EXISTING SCHOOL IMPACT FEES

| County | School Fee |
|--------------------|-------------------|
| Hillsborough | \$195.95 |
| Seminole | \$1,384.00 |
| Martin * | \$1,466.59 |
| Palm Beach * | \$1,570.97 |
| Polk | \$1,607.00 |
| Pasco | \$1,694.00 |
| Broward (infill) | \$1,719.00 |
| Citrus | \$2,600.00 |
| Indian River | \$1,880.00 |
| Clay | \$2,000.00 |
| Sarasota | \$2,032.00 |
| Lee * | \$2,232.00 |
| Collier * | \$2,248.00 |
| Miami/Dade * | \$2,305.71 |
| Hernando | \$2,406.00 |
| St Lucie * | \$3,061.00 |
| Manatee | \$3,400.00 |
| Flagler | \$3,600.00 |
| St. Johns | \$3,771.00 |
| Brevard | \$4,445.40 |
| Volusia | \$5,284.00 |
| Orange | \$7,000.00 |
| Lake | \$7,055.00 |
| Osceola | \$9,708.30 |
| Average | \$3,111.08 |
| Median | \$2,276.86 |
| Palm Beach Revised | \$4,208.34 |

* In revision

IX Appendix

The demographic multipliers used by the County and the School Board for impact fees were prepared in 2005 and were based upon the 2000 census of the population. The multipliers are calculated from the Public Use Micro-Sample (PUMS) of the Census. The necessary data from the 2000 census were released in 2004 by the Bureau of the Census. 2004 unit occupancies were estimated by reducing the unit occupancies by the percentage change in average house hold size between 2000 and 2004. In Palm Beach County there has been virtually no change in average household size between 1990 and 1996 so the 1996 occupancies were not changed. Year 2000 data, estimates are not the actual census count, showed further stability to 2000 and thus the 2000 unit occupancies were not changed. Actual census count showed an increase in unit occupancies (to 2.386 persons per unit) and 2003 estimates project a further increase to 2.388 persons per unit. The 2004 unit occupancies are increased to be in accord with the 2004 estimate of occupancy.

| YEAR | AVERAGE HOUSEHOLD SIZE |
|------|------------------------|
| 1990 | 2.32 |
| 1991 | 2.31 |
| 1992 | 2.31 |
| 1993 | 2.31 |
| 1994 | 2.31 |
| 1995 | 2.31 |
| 1996 | 2.33 |
| 1997 | 2.33 |
| 1998 | 2.33 |
| 1999 | 2.33 |
| 2000 | 2.386 |
| 2001 | 2.386 |
| 2002 | 2.388 |
| 2003 | 2.388 |
| 2004 | 2.388 |

SOURCE: Florida Statistical Abstract, 1990 to 2001 and Palm Beach County Planning Department, April 2003 and www.census.gov.

Demographic multipliers are used for analyzing the demographic impact of residential development. The multipliers associate particular demographic characteristics with the type and size of a residential unit. Palm Beach County uses an approach to planning and impact analysis that associates demographic characteristics with the size of a residence measured in square feet.

There is no available source that reports residential occupancy characteristics by size of

residence in square feet. The census reports occupancy by type of residential unit and by number of bedrooms. The Palm Beach County Property Appraiser maintains data that have the type of residence, the number of bedrooms and the size in square feet. These two sources can be combined to arrive at occupancy by square footage for residences.

RESULTS

The occupancy by type of unit and number of bedrooms is taken from the census tapes -- the Public Use MicroSample. These data establish the number of people and the number of public school attendees year-olds by type of home and number of bedrooms. These data are shown in Table 2-1. These data are then entered into the Property Appraisers dataset to bridge from one set of data to the other. Once average occupancy has been entered into the Property Appraiser's datafile, the resulting data are subjected to regression analysis. The results of the regression yields occupancy by size of residence, measured in square feet.

The results of this effort are the following:¹

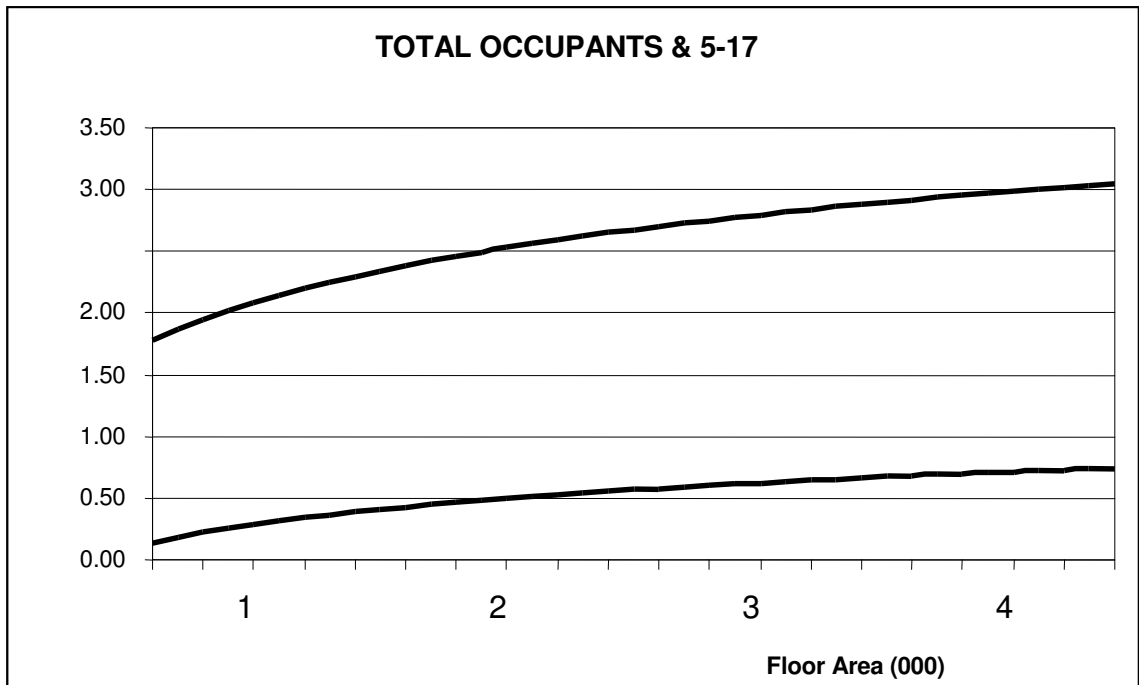
$$\text{TOTAL OCCUPANTS} = -2.72 + [.69 * \text{Ln}(\text{FT}^2)]$$

$$\text{OCCUPANTS 5-17} = -2.01 + [.33 * \text{Ln}(\text{FT}^2)].$$

Ln - natural logarithm

These equations are statistically significant at the 95% level of confidence or above. Table A1 shows the numerical results. The 1996 estimates shown in Table A1 are calculated by multiplying the 2000 occupancies by the 2004 average household size divided by the 2000 average household size. These data are all shown in Tables 1 and 2. These two results are shown in the following graphic. This shows that occupancy increases with unit size but at a decreasing rate.

¹ The equations use natural logarithms abbreviated "Ln."



At present Palm Beach County assesses demographic impact using size ranges rather than a continuum, as shown in the graphic. The groupings and existing demographic multipliers are:

| RESIDENTIAL UNITS BY SIZE | AVERAGE OCCUPANCY PER UNIT | | |
|---------------------------|----------------------------|------------|------------------|
| | TOTAL | AGE 5 - 17 | IN PUBLIC SCHOOL |
| 800 Feet and Under | 1.725 | 0.113 | 0.096 |
| 801 - 1,399 | 2.087 | 0.286 | 0.243 |
| 1,400 - 1,999 | 2.386 | 0.428 | 0.364 |
| 2,000 - 3,599 | 2.729 | 0.592 | 0.503 |
| 3,600 and Over | 2.996 | 0.719 | 0.611 |

The number of 5-17 in public school is estimated by contrasting the total 5-17 population (177,545) with the April 2000 school enrollment (150,941) and then reducing 5-17 occupancy per unit by that percentage (85%).

The statistical results are:

| Regression Statistics- Total Population | | | |
|--|---------------------|-----------------------|---------------|
| Multiple R | 0.7025 | | |
| R Square | 0.4935 | | |
| Adjusted R Square | 0.4918 | | |
| Standard Error | 0.3919 | | |
| Observations | 303.00 | | |
| | Coefficients | Standard Error | t Stat |
| Intercept | -2.7212 | 0.30 | -9.03 |
| Ln(FT2) | 0.6863 | 0.04 | 17.12 |

| Regression Statistics – Population 5-17 | | | |
|--|---------------------|-----------------------|---------------|
| Multiple R | 0.6546 | | |
| R Square | 0.4284 | | |
| Adjusted R Square | 0.4265 | | |
| Standard Error | 0.2129 | | |
| Observations | 303.00 | | |
| | Coefficients | Standard Error | t Stat |
| Intercept | -2.0050 | 0.16 | -12.25 |
| Ln(FT2) | 0.3271 | 0.02 | 15.02 |