

2009 UPDATE OF IMPACT FEES

PREPARED FOR
PALM BEACH COUNTY
IMPACT FEE ADVISORY
COMMITTEE

By

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I Summary

The 2009 updated impact fees for Palm Beach County are shown below. The existing fees and the percentage increases are in the following table. The 2009 fees represent substantial increases over existing impact fees.

2009 UPDATED IMPACT FEES

Residential	Roads	Law	Fire	Bldgs	Parks	Schools	Library	Total
Single Family Detached	\$9,353	\$243	\$914	\$617	\$2,020	\$6,569	\$404	\$20,121
Non-Residential								
Drive-in Bank Per 1,000 FT ²	\$30,646	\$26	\$210	\$1,149				\$32,030
Mini-Warehouse Per 1,000 FT ²	\$699	\$29	\$210	\$48				\$985
Hotel Per Room	\$2,500	\$83	\$1,451	\$172	\$704			\$4,910
Movie Theater Per Seat	\$526	\$56	\$210	\$32				\$824
Racquet Club Per Court	\$12,006	\$56	\$210	\$765				\$13,037
Church/Synagogue Per 1,000 FT ²	\$2,701	\$56	\$210	\$182				\$3,149
Day Care Center Per 1,000 FT ²	\$12,385	\$56	\$210	\$900				\$13,551
Quality Restaurant Per 1,000 FT ²	\$21,063	\$56	\$352	\$1,096				\$22,567
High Turnover Rest. Per 1,000 Ft	\$36,622	\$56	\$352	\$1,195				\$38,225
New Car Sales Per 1,000 FT ²	\$9,958	\$56	\$352	\$495				\$10,861
Office Per 1,000 FT ² :								
<= 10,000 FT ²	\$6,354	\$26	\$210	\$394				\$6,983
50,000 FT ²	\$4,377	\$26	\$210	\$432				\$5,044
100,000 FT ²	\$3,726	\$26	\$210	\$538				\$4,500
150,000 FT ²	\$3,404	\$26	\$210	\$524				\$4,164
200,000 FT ²	\$3,178	\$26	\$210	\$518				\$3,931
Medical Buildings:								
Medical Offices Per 1,000 FT ²	\$10,158	\$26	\$210	\$836				\$11,230
Hospitals Per 1,000 FT ²	\$4,700	\$26	\$210	\$718				\$5,653
Nursing Home Per 1,000 FT ²	\$1,052	\$26	\$375	\$89				\$1,541
Industrial Buildings:								
Gen. Industrial Per 1,000 FT ²	\$1,949	\$75	\$266	\$221				\$2,511
Warehousing Per 1,000 FT ²	\$1,403	\$29	\$74	\$107				\$1,613
General Commercial Retail Per 1,000 FT ² :								
<= 10,000 FT ²	\$14,010	\$56	\$352	\$1,010				\$15,428
50,000 FT ²	\$13,882	\$56	\$352	\$984				\$15,274
100,000 FT ²	\$12,558	\$56	\$352	\$975				\$13,941
200,000 FT ²	\$11,129	\$56	\$352	\$1,070				\$12,607
300,000 FT ²	\$10,302	\$56	\$352	\$1,079				\$11,789
400,000 FT ²	\$9,759	\$56	\$352	\$1,090				\$11,257
Pharmacy With Drive Thru	\$7,227	\$56	\$352	\$1,035				\$8,670
Fast Food Restaurant	\$30,966	\$56	\$352	\$1,021				\$32,395
Gas Station Per Fueling Stn.	\$7,908	\$56	\$352	\$992				\$9,308
Convenience Retail	\$34,541	\$56	\$352	\$1,818				\$36,767
Automotive Repair Shop	\$3,876	\$56	\$352	\$189				\$4,473
Car Wash per Bay	\$25,916	\$56	\$352	\$2,313				\$28,637
Carpet Store	\$1,102	\$56	\$352	\$853				\$2,363

2009 UPDATED IMPACT FEES

Residential	Roads	Law	Fire	Bldgs	Parks	Schools	Library	Total
Cemetery per Acre	\$755	\$56	\$352	\$500				\$1,663
Funeral Home	\$1,979	\$56	\$352	\$181				\$2,568
Furniture Store	\$799	\$56	\$74	\$60				\$989
General Recreation	\$2,677	\$56	\$210	\$845				\$3,788
Oil and Lube Shop per Bay	\$6,257	\$56	\$352	\$178				\$6,843
Veterinary Clinic	\$5,130	\$56	\$352	\$873				\$6,411

2009 UPDATED IMPACT FEES

Residential	Revised	Existing	% Change
Single Family Detached	\$20,121	\$10,557	90.6%
Non-Residential			
Drive-in Bank Per 1,000 FT ²	\$32,030	\$24,729	29.5%
Mini-Warehouse Per 1,000 FT ²	\$985	\$679	45.1%
Hotel Per Room	\$4,910	\$2,588	89.7%
Movie Theater Per Seat	\$824	\$540	52.5%
Racquet Club Per Court	\$13,037	\$7,264	79.5%
Church/Synagogue Per 1,000 FT ²	\$3,149	\$1,819	73.2%
Day Care Center Per 1,000 FT ²	\$13,551	\$9,830	37.9%
Quality Restaurant Per 1,000 FT ²	\$22,567	\$13,508	67.1%
High Turnover Sit-Down Rest. Per 1,000 Ft	\$38,225	\$19,339	97.7%
New Car Sales Per 1,000 FT ²	\$10,861	\$6,524	66.5%
Office Per 1,000 FT² :			
<= 10,000 FT ²	\$6,983	\$3,950	76.8%
50,000 FT ²	\$5,044	\$2,832	78.1%
100,000 FT ²	\$4,500	\$2,484	81.2%
150,000 FT ²	\$4,164	\$2,289	81.9%
200,000 FT ²	\$3,931	\$2,162	81.8%
Medical Buildings:			
Medical Offices Per 1,000 FT ²	\$11,230	\$6,227	80.3%
Hospitals Per 1,000 FT ²	\$5,653	\$3,089	83.0%
Nursing Home Per 1,000 FT ²	\$1,541	\$845	82.5%
Industrial Buildings:			
Gen. Industrial Per 1,000 FT ²	\$2,511	\$1,329	88.9%
Warehousing Per 1,000 FT ²	\$1,613	\$893	80.5%
General Commercial Retail Per 1,000 FT²:			
<= 10,000 FT ²	\$15,428	\$14,996	2.9%
50,000 FT ²	\$15,274	\$8,819	73.2%
100,000 FT ²	\$13,941	\$7,130	95.5%
200,000 FT ²	\$12,607	\$5,915	113.1%
300,000 FT ²	\$11,789	\$5,368	119.6%
400,000 FT ²	\$11,257	\$5,064	122.3%

2009 UPDATED IMPACT FEES

Residential	Revised	Existing	% Change
Pharmacy With Drive Thru	\$8,670	\$5,024	72.6%
Fast Food Restaurant	\$32,395	\$23,400	38.4%
Gas Station Per Fueling Stn.	\$9,308	\$6,081	53.1%
Convenience Retail	\$36,767	\$25,733	42.9%
Automotive Repair Shop	\$4,473	\$4,373	2.3%
Car Wash per Bay	\$28,637	\$14,925	91.9%
Carpet Store	\$2,363	\$1,075	119.8%
Cemetery per Acre	\$1,663	\$869	91.5%
Funeral Home	\$2,568	\$2,200	16.7%
Furniture Store	\$989	\$924	7.0%
General Recreation	\$3,788	\$2,968	27.6%
Oil and Lube Shop per Bay	\$6,843	\$10,219	-33.0%
Veterinary Clinic	\$6,411	\$5,617	14.1%

The typical residential impact fee would increase by 91%. The typical non-residential fee would change from a decrease of 33% to an increase of 122%. The reason for the difference among non-residential land uses is new and updated traffic and travel information. The majority of this increase is attributable to roads – 54%. The Bureau of Labor Statistics (BLS) publishes a streets and highways construction cost index, shown below. These data show that the road construction

COMPONENTS OF CHANGE

Change	Revised	Existing	Change	% of Total Change
Roads	\$9,353	\$4,822	\$4,531	47.4%
Law	\$243	\$170	\$74	0.8%
Fire	\$914	\$528	\$386	4.0%
Public Buildings	\$617	\$129	\$488	5.1%
Parks	\$2,020	\$1,346	\$674	7.0%
Schools	\$6,569	\$2,894	\$3,676	38.4%
Total	\$20,121	\$10,557	\$9,563	100.0%

NOTE: The existing fees are shown at 100% of calculated amount. Palm Beach County has a practice of discounting impact fees by 5% from that calculated.

costs increased at double digit rates for most of the recent past, while experiencing a decline over the past year. Since road costs began increasing in 2003, costs have risen by 52% even with the recent decline.

Street & Highway Construction Cost Index

Year	Index	% Change
1999	126.6	
2000	136.5	7.82%
2001	137.0	0.37%
2002	133.7	-2.41%
2003	136.6	2.17%
2004	148.2	8.49%
2005	166.8	12.55%
2006	184.8	10.79%
2007	195.5	5.79%
2008	222.4	13.76%
2009	208.7	-10.96%

SOURCE: Bureau of Labor Statistics
Using June 2009 to June 2009 for 2009

The impact fees presently charged by other Florida counties are shown below. It is clear that if Palm Beach County were to adopt the 2009 updated fees the result would be substantially above statewide averages. If Palm Beach County followed its historic policy of a 5% discount, the result would be a fee of \$19,115 for a typical single family home, second highest in the state.

IMPACT FEES IN OTHER FLORIDA COUNTIES

County	Total Impact Fee	County	Total Impact Fee
Wakulla	\$1,246.79	Marion	\$9,230.00
Levy	\$1,302.00	Brevard	\$9,297.88
Monroe	\$1,470.00	Citrus	\$9,383.51
Baker	\$1,500.00	St. Johns	\$9,545.00
Pinellas	\$1,923.00	St Lucie	\$9,602.00
Broward	\$2,233.00	Indian River	\$9,876.88
Santa Rosa	\$2,237.00	Pasco	\$11,125.79
Bay	\$2,352.06	Palm Beach	\$11,366.77
Sumter	\$2,393.00	Polk	\$11,379.00
Columbia	\$3,060.67	DeSoto	\$11,752.00
Alachua	\$3,202.00	Lake	\$12,295.00
Gilchrist	\$3,500.00	Martin	\$12,511.39
Hillsborough	\$3,877.20	Clay	\$12,848.00
Bradford	\$5,017.00	Sarasota	\$14,756.00
Flagler	\$5,306.55	Highlands	\$15,070.17
Miami/Dade	\$5,483.56	Manatee	\$15,355.00
Nassau	\$6,178.03	Lee	\$15,597.00

Seminole	\$6,286.75	Orange	\$16,845.85
Putnam	\$7,022.96	Osceola	\$17,941.47
Hendry	\$7,590.63	Collier	\$25,281.00
Glades	\$8,143.86	Mean	\$8,381.10
Charlotte	\$8,380.00	Median	\$8,667.22
Volusia	\$8,954.44	Palm Beach Revised*	\$20,217.61
Hernando	\$9,048.00		

* At 100%

II 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 2009 permanent resident population is estimated to be 1,290,177, with 589,348 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 2009

	1980	1990	2000	2009
RESIDENT POPULATION	576,863	863,518	1,131,184	1,290,177
TOTAL HOUSING UNITS	295,664	461,665	556,428	654,375
OCCUPIED YEAR-ROUND	234,339	365,558	474,175	530,511
PERMANENT RESIDENTS PER UNIT	2.462	2.362	2.386	2.513
SEASONALLY OCCUPIED UNITS	9,066	51,593	52,874	53,922
TRANSIENT UNITS *	42,606	44,514	64,663	87,173
PERMANENT RESIDENTS	576,863	863,518	1,131,184	1,290,177
SEASONAL RESIDENTS	22,317	121,873	126,135	135,484
TRANSIENTS @ 1.75 PER UNIT	74,561	77,900	113,160	152,553
PEAK POPULATION	673,741	1,063,290	1,370,480	1,578,214
RATIO OF PEAK TO PERMANENT	1.17	1.231	1.212	1.223
2009 ESTIMATES;				
County-Wide Permanent Population				1,290,177
Total Peak Population				1,578,214
Unincorporated Area Permanent Population				589,348
Unincorporated Area Peak Population				720,949

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

2. 2000 Census of the Population.
3. Bureau of The Census, www.census.gov for 2000 and post 2000 populations.
4. Office of Economic & Demographic Research, The Florida Legislature.
5. Dept of Planning, Building & Zoning, July 2009.

Table 1 shows the 2009 estimate of peak population in Palm Beach County of 1,578,214. 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 122.3% 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 2009. Because what is or is not a "bedroom" could be a matter of confusion and controversy, a study was undertaken in 2001 to establish the definitions of various dwelling units in terms of square feet of living area. That 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 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
2009

DWELLING TYPE/SIZE	AVERAGE OCCUPANCY PER UNIT			
	2000		2009	
	TOTAL	5-17	TOTAL	5-17
Single Family Detached				
0 Bedrooms	2.481	0.497	2.613	0.524
1 Bedroom	2.094	0.228	2.205	0.241
2 Bedrooms	2.659	0.504	2.800	0.531
3 Bedrooms	3.258	0.874	3.431	0.920
4 Bedrooms or More	3.789	1.142	3.991	1.203
Average SF Detached	2.632	0.511	2.772	0.538
Single Family Attached				
0 Bedrooms	1.965	0.294	2.737	0.310
1 Bedroom	2.142	0.285	2.089	0.300
2 Bedrooms	2.214	0.282	2.052	0.297
3 Bedrooms	2.934	0.753	2.548	0.793
4 Bedrooms or More	3.488	1.092	3.185	1.150
Average SF Attached	2.299	0.352	2.210	0.371
Multi-Family				
0 Bedrooms	1.389	0.042	1.462	0.044
1 Bedroom	1.472	0.048	1.572	0.051
2 Bedrooms	1.755	0.124	1.963	0.130
3 Bedrooms	2.405	0.496	2.637	0.523
4 Bedrooms or More	2.796	0.596	3.073	0.628
Average Multi-Family	1.717	0.132	1.904	0.139
Mobile Home				
0 Bedrooms	2.218	0.346	3.317	0.365
1 Bedroom	2.074	0.301	2.208	0.317
2 Bedrooms	2.028	0.259	1.435	0.273
3 Bedrooms	2.965	0.674	4.295	0.709
4 Bedrooms or More	3.988	1.244	5.336	1.311
Average Mobile Home	2.248	0.365	2.094	0.384

SOURCE: US Bureau of the Census, 2000 Census of the Population, Public Use Micro-Sample PUMS).

Dwelling unit occupancy has increased between 2000 and the present. This is due to average household size increasing from 2.386 to 2.531. Therefore, the 2009 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
2009

RESIDENTIAL UNITS BY SIZE	AVERAGE OCCUPANCY PER UNIT		
	TOTAL	AGE 5 - 17	IN PUBLIC SCHOOL
800 Feet and Under	1.815	0.113	0.096
801 - 1,399	2.196	0.286	0.243
1,400 - 1,999	2.510	0.428	0.364
2,000 - 3,599	2.871	0.592	0.503
3,600 and Over	3.152	0.719	0.611

SOURCE: Palm Beach County School Board.

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

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	3.90%
Authorized	2003
GENERAL OBLIGATION - LIBRARIES	
Amount	\$22.2 Million
Term (Years)	20 Years
Interest Rate	4.18%
Authorized	2006
GENERAL OBLIGATION - PARKS	
Amount	\$25.7 Million
Term (Years)	20 Years
Interest Rate	4.1%
Authorized	2006
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	

**Table 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY**

ISSUE/PURPOSE	AMOUNT
Amount	\$79.3 Million
Term (Years)	27 Years
Interest Rate	6.7%
Authorized	1990
NON-AD VALOREM - PUBLIC FACILITIES	
Amount	\$12.9 Million
Term (Years)	9 Years
Interest Rate	3.5%
Authorized	2008
Use of Funds	
FIRE/RESCUE	\$0.0 Million (Retired)
CRIMINAL JUSTICE	\$5.4 Million
PARK DEVELOPMENT	\$0.9 Million
AGRICULTURE BUILDING	\$0.4 Million
PUBLIC SAFETY	\$1.8 Million
HEALTH FACILITY	\$0.4 Million
ROADS	\$0.8 Million
OTHER	\$3.2 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 - GOVERNMENT CENTER	
Amount	\$22.2 Million
Term (Years)	19 Years
Interest Rate	5.2%
Authorized	1993
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	
Amount	\$18.6 Million
Term (Years)	14 Years
Interest Rate	3.7%
Authorized	2002
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	\$9.5 Million
Term (Years)	11 Years
Interest Rate	3.6%
Authorized	2005
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	

**Table 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY**

ISSUE/PURPOSE	AMOUNT
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)	11 Years
Interest Rate	3.8%
Authorized	2005
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	
Amount	\$13.4 Million
Term (Years)	13 Years
Interest Rate	3.6%
Authorized	2005
REVENUE/NON-AD VALOREM - PUBLIC BLDG	
Amount	\$94.3 Million
Term (Years)	20 Years
Interest Rate	3.9%
Authorized	2004
REVENUE/NON-AD VALOREM - PARKS	
Amount	\$8.2 Million
Term (Years)	15 Years
Interest Rate	4.0%
Authorized	2006
REVENUE/NON-AD VALOREM - PARKS	
Amount	\$7.5 Million
Term (Years)	20 Years
Interest Rate	4.0%
Authorized	2006
REVENUE/NON-AD VALOREM - PUBLIC BLDG	
Amount	\$81.3 Million
Term (Years)	28 Years
Interest Rate	3.5%
Authorized	2004
REVENUE/NON-AD VALOREM - POOLED	
Amount	\$27.0 Million
Term (Years)	20 Years
Interest Rate	4.0%
Authorized	2005
Use of Funds	
Public Blds	\$19.0 Million
Parks	\$8.0 Million
POOLED/NON-AD VALOREM - PARKS	
Amount	\$1.0 Million

**Table 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY**

ISSUE/PURPOSE	AMOUNT
Term (Years)	20 Years
Interest Rate	4.0%
Authorized	2006
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	
Amount	\$176.6 Million
Term (Years)	30 Years
Interest Rate	4.8%
Authorized	2008
TOTAL DEBT	\$857.2 Million
PARKS - TOTAL	\$128.0 Million
Ad Valorem	\$85.7 Million
Non-Ad Valorem	\$42.3 Million
LIBRARIES - TOTAL	\$52.7 Million
Ad Valorem	\$52.7 Million
Non-Ad Valorem	\$0.0 Million
PUBLIC BUILDINGS - TOTAL	\$675.7 Million
Ad Valorem	\$0.0 Million
Non-Ad Valorem	\$675.7 Million
FIRE/RESCUE - TOTAL	\$0.0 Million
Ad Valorem	\$0.0 Million
Non-Ad Valorem	\$0.0 Million
ROADS - TOTAL	\$0.8 Million
Ad Valorem	\$0.0 Million
Non-Ad Valorem	\$0.8 Million
DEBT SERVICE:	
GENERAL OBLIGATION BONDS;	
PARKS	
Average Maturity (Years)	19.25 Years
Years Paid	7.50 Years
Years to Pay	11.75 Years
Average Interest Rate	4.85%
LIBRARIES	
Average Maturity (Years)	20.00 Years
Years Paid	3.50 Year
Years to Pay	16.50 Years
Average Interest Rate	4.04%
REVENUE BONDS;	
PARKS	
Average Maturity (Years)	14.33 Years
Years Paid	2.33 Years
Years to Pay	12.00 Years
Average Interest Rate	3.77%
PUBLIC BUILDINGS	
Average Maturity (Years)	18.75 Years

**Table 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY**

ISSUE/PURPOSE	AMOUNT
Years Paid	6.83 Years
Years to Pay	11.92 Years
Average Interest Rate	4.42%
ROADS	
Average Maturity (Years)	9.00 Years
Years Paid	0.00 Years
Years to Pay	0.00 Years
Average Interest Rate	3.5%
CREDIT CALCULATION PARAMETERS:	
CAPITALIZATION PERIOD	25.00 Years
DISCOUNT RATE	4.21%
PRESENT VALUE FACTOR	15.28

SOURCE: Office of Financial Management and Budget, Palm Beach County, July 2009.

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.

(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. The County's average cost of money, from Table 3, is 4.21%. This will be used as the discount rate in calculating present values.

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
2009-10

REVENUE SOURCE	AMOUNT	
	(000)	PER CENT
Property Taxes	\$889,296	44.6%
Other Taxes	\$221,458	11.1%
Intergovernmental	\$379,653	19.1%
Internal	\$137,423	6.9%
Charges for Services	\$334,278	16.8%
Miscellaneous	\$30,461	1.5%
TOTAL	\$1,992,568	100.0%

SOURCE: Office of Financial Management and Budget,
Palm Beach County, July 2009.

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 44.6% 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 4.9% of the Palm Beach County tax base is vacant land. This also shows that 4.9% of property taxes would be paid by vacant land. Given that property taxes constitute 44.6% of governmental funds receipts, it follows that 2.2% of governmental funds receipts are paid by vacant property. Because vacant land pays 2.2% of governmental funds receipts, it is presumed that vacant land has paid the same percentage (2.2%) of the cost of existing infrastructure that is financed through the governmental funds.

TABLE 5
TAXABLE VALUE BY TYPE OF PROPERTY
PALM BEACH COUNTY
2008

PROPERTY TYPE	AMOUNT (000,000)	PER CENT
DEVELOPED SINGLE FAMILY	\$60,653.8	39.47%
VACANT SINGLE FAMILY	\$4,056.7	2.64%
MOBILE HOMES	\$163.7	0.11%
MULTI FAMILY	\$5,868.7	3.82%
CONDOMINIA	\$53,195.5	34.62%
COOPERATIVES	\$814.4	0.53%

RETIREMENT HOMES	\$466.6	0.30%
DEVELOPED COMMERCIAL	\$19,926.9	12.97%
VACANT COMMERCIAL	\$1,470.4	0.96%
DEVELOPED INDUSTRIAL	\$4,032.9	2.62%
VACANT INDUSTRIAL	\$336.8	0.22%
AGRICULTURAL	\$1,133.0	0.74%
INSTITUTIONAL	\$1,017.5	0.66%
OTHER	\$536.7	0.35%
TOTAL - Taxable Value	\$153,673.6	100.00%
TAXABLE VALUE (at 95%)	\$145,989.9	95.00%
TAXABLE PER CAPITA-PEAK		\$92,503.3
TOTAL VACANT*	\$7,533.6	4.90%
TOTAL RESIDENTIAL (at 95%)	\$115,104.6	78.84%
TAXABLE PER CAPITA-RESIDENT		\$89,216.1

SOURCE: Florida Department of Revenue, August 2009.

* 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.

III 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 \$85.7 million in outstanding general obligation debt for parks. Additionally, \$42.3 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	\$145,990 Million
PARK GENERAL OBLIGATION DEBT	\$85.7 Million
MATURITY	19.25 Years
YEARS TO GO	11.75 Years
INTEREST RATE	4.9%
AVERAGE ANNUAL DEBT SERVICE	\$6.95 Million
DEBT SERVICE MILLAGE	\$0.048 Per \$1,000
AVERAGE TAXABLE VALUE PER CAPITA	\$92,503
ANNUAL TAX PAYMENTS	\$4.40 Per year
CAPITALIZATION PERIOD (Years)	11.75
DISCOUNT RATE	4.85%
CREDIT FOR FUTURE G.O. PAYMENTS PER CAPITA	\$38.74
CREDIT FOR PAST PAYMENTS	2.2% Of Total
PARK NON-AD VALOREM DEBT	\$42.3 Million
MATURITY	14 Years
YEARS TO GO	12 Years
INTEREST RATE	3.8%
AVERAGE ANNUAL DEBT SERVICE	\$3.9 Million
DEBT SERVICE PER CAPITA	\$2.46 Per year
CAPITALIZATION PERIOD (Years)	25
DISCOUNT RATE	4.21%
CREDIT FOR NON-G.O. PAYMENTS PER CAPITA	\$37.52
TOTAL FUTURE CREDITS PER CAPITA	\$76.26
CREDIT FOR STATE PARK GRANTS & ASSISTANCE	8.00% of Total
PAST PAYMENT CREDIT	2.20% 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	2,277	476	5,494
Improved Acres	1,370	295	3,409
PER 1,000 POPULATION			
Population Served	1,578,214	1,578,214	1,578,214
Total Acres	1.443	0.302	3.481
Improved Acres	0.868	0.187	2.160
LEVEL OF SERVICE FOR:	DISTRICT	BEACH	REGIONAL
Total Acres	1.443	0.302	3.481
Improved Acres	0.868	0.187	2.160
CAPITAL COSTS	PROVISION	COST PER	
DISTRICT PARKS	PER 1,000	ACRE	CAPITA
Total Acres	1.443	\$43,639	\$62.97
Improved Acres	0.87	\$175,981	\$152.75
BEACH PARKS			
Total Acres	0.30	\$743,897	\$224.66
Improved Acres	0.19	\$359,030	\$67.14
REGIONAL PARKS			
Total Acres	3.48	\$86,000	\$299.37
Improved Acres	2.16	\$80,758	\$174.44

SOURCE: Palm Beach County, Parks and Recreation Department, June 2009.

NOTE: The beach park cost per acre is an historic average rather than the most recent acquisition cost.

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

	DISTRICT	BEACH	REGIONAL	COST PER CAPITA
SCHEDULE A	100.0%	100.0%	100.0%	\$981.33
SCHEDULE B	75.0%	100.0%	100.0%	\$927.40
SCHEDULE C	50.0%	100.0%	100.0%	\$873.47
SCHEDULE D	25.0%	100.0%	100.0%	\$819.54
SCHEDULE E	0.0%	100.0%	100.0%	\$765.61
SCHEDULE F	100.0%	75.0%	100.0%	\$908.38

TABLE 8

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

	DISTRICT	BEACH	REGIONAL	COST PER CAPITA
SCHEDULE G	75.0%	75.0%	100.0%	\$854.45
SCHEDULE H	50.0%	75.0%	100.0%	\$800.52
SCHEDULE I	25.0%	75.0%	100.0%	\$746.59
SCHEDULE J	0.0%	75.0%	100.0%	\$692.66
SCHEDULE K	100.0%	50.0%	100.0%	\$835.43
SCHEDULE L	75.0%	50.0%	100.0%	\$781.50
SCHEDULE M	50.0%	50.0%	100.0%	\$727.57
SCHEDULE N	25.0%	50.0%	100.0%	\$673.64
SCHEDULE O	0.0%	50.0%	100.0%	\$619.71
SCHEDULE P	100.0%	25.0%	100.0%	\$762.48
SCHEDULE Q	75.0%	25.0%	100.0%	\$708.55
SCHEDULE R	50.0%	25.0%	100.0%	\$654.62
SCHEDULE S	25.0%	25.0%	100.0%	\$600.69
SCHEDULE T	0.0%	25.0%	100.0%	\$546.76
SCHEDULE U	100.0%	0.0%	100.0%	\$689.53
SCHEDULE V	75.0%	0.0%	100.0%	\$635.60
SCHEDULE W	50.0%	0.0%	100.0%	\$581.67
SCHEDULE X	25.0%	0.0%	100.0%	\$527.74
SCHEDULE Y	0.0%	0.0%	100.0%	\$473.81

Source: Palm Beach County Department of Parks and Recreation.

The formula for calculating the parks impact fee is:

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

$$\text{CREDITS} = 0.102 * \text{COST PER UNIT} + [(\$76.26) \times \text{POPULATION PER UNIT}]$$

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

NOTE: The state grant credit (8%) is incorporated with the past payment credit (2.2%) in calculating cost (2.2% + 8% = 10.2%)

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	1.815	\$1,781.11	\$320.09	\$1,461.02
801 - 1,399	2.196	\$2,155.00	\$387.28	\$1,767.72
1,400 - 1,999	2.510	\$2,463.14	\$442.65	\$2,020.49
2,000 - 3,599	2.871	\$2,817.40	\$506.32	\$2,311.08
3,600 and Over	3.152	\$3,093.15	\$555.87	\$2,537.28
Hotel/Motel per Room	0.875	\$858.66	\$154.31	\$704.35

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	Existing	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$1,461.02	\$951.17	53.60%
801 - 1,399	\$1,767.72	\$1,239.73	42.59%
1,400 - 1,999	\$2,020.49	\$1,417.25	42.56%
2,000 - 3,599	\$2,311.08	\$1,620.92	42.58%
3,600 and Over	\$2,537.28	\$1,779.65	42.57%
Hotel/Motel per Room	\$704.35	\$519.74	35.52%

**EXISTING PARK & RECREATION
IMPACT FEES**

County	Parks Impact Fee
Wakulla	\$53.00
Levy	\$150.00
Lake	\$222.00
Putnam	\$227.16
Alachua	\$252.00
Flagler	\$268.45
Bradford	\$269.00
Monroe	\$340.00
Hillsborough	\$353.54
Glades	\$365.86
DeSoto	\$370.00
Broward (non-infill)	\$389.00
Polk	\$444.00
Hernando	\$501.00
St Lucie	\$515.00
Nassau	\$520.17
Volusia	\$566.00
Citrus	\$722.79
St. Johns	\$753.00
Highlands	\$757.10
Pasco	\$891.82
Osceola	\$924.00
Manatee	\$971.00
Orange	\$1,123.00
Miami/Dade	\$1,172.83
Indian River	\$1,463.00
Lee	\$1,479.00
Palm Beach	\$1,539.87
Charlotte	\$1,660.00
Martin	\$2,345.00
Sarasota	\$2,348.00
Collier	\$3,299.00
Mean	\$852
Median	\$543
Palm Beach Revised	\$2,020

NOTE – Other Park Schedules not shown on this draft

IV 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 County has no outstanding general

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

TOTAL TAXABLE VALUE	\$145,989.9 Million
PUBLIC BUILDING GENERAL OBLIGATION DEBT	\$0.00 Million
CREDIT FOR FUTURE PAYMENTS	\$0.00
CREDIT FOR PAST PAYMENTS	2.2% of Total
PUBLIC BUILDING NON-AD VALOREM DEBT	\$675.7 Million
MATURITY	18.8 Years
YEARS TO GO	11.9 Years
INTEREST RATE	4.42%
AVERAGE ANNUAL DEBT SERVICE	\$53.8 Million
DEBT SERVICE PER CAPITA	\$34.06 Per year
CAPITALIZATION PERIOD (Years)	25.00
DISCOUNT RATE	4.21%
CREDIT FOR FUTURE PAYMENTS PER CAPITA	\$520.51

obligation debt for public buildings. The County does have \$675.7 million in non-ad valorem debt outstanding for public buildings. The existing stock of public buildings serves 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 BUILDINGS		
At \$350 per FT ² including equipment	1,819,427	\$636,799,450
TOTAL COURTHOUSE SPACE		
At \$438 per FT ² including equipment	953,711	\$417,725,418
TOTAL JAIL		
At \$95,000 per Bed	3,998	\$379,810,000
TOTAL INDUSTRIAL SPACE		
At \$263 per FT ² including equipment	431,549	\$113,497,387
TOTAL INDUSTRIAL SUPPORT SPACE		
At \$25 per FT ² including equipment	1,579,300	\$39,482,500
TOTAL VALUE ALL PUBLIC BUILDINGS		\$1,587,314,755
Value per Gross Square Foot *		\$252.41
POPULATION SERVED		1,578,214
COST PER CAPITA		\$1,005.77

SOURCE: Palm Beach County, Facilities Development and Operations, July 2009.

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.

* Value of jails not included in gross value per foot calculation.

Engineering News Record publishes annually construction costs for various types of buildings. These costs are for construction and construction only. The cost of land, land improvements, and building contents are not included. Nevertheless, these data can provide insight into the reasonableness of the costs and values shown in Table 11.

COMPARATIVE BUILDING COSTS PER FOOT

	2008	2009	Palm Beach County
Courthouse	\$249.98	\$312.62	\$438.00
County Jail	\$259.88	\$226.57	
Manufacturing Facility	\$36.62	Not Reported	\$25.00
Office Building (unfinished interior)	\$117.16	\$155.15	\$350.00
Warehouse	\$79.51	Not Reported	\$25.00

SOURCE: Engineering News Record, *Square Foot Costbook*, 2008 and 2009.

NOTE: The value of Palm Beach County buildings all include land, land development, finish, and contents.

The exclusion of certain costs from the ENR data and the inclusion of those costs from the Palm Beach County data make precise comparisons difficult.

Nevertheless, allowing \$100 per foot for land, land development, finishing, and contents for office/administrative spaces and \$125 of courthouses, yields \$430 per foot for courthouse and \$255 per foot for office/administrative spaces.

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 x .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 x 7 days x 24 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 x .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%		0.908
801 - 1,399	2.087	7.0	50.0%		1.098
1,400 - 1,999	2.386	7.0	50.0%		1.255
2,000 - 3,599	2.729	7.0	50.0%		1.436
3,600 and Over	2.996	7.0	50.0%		1.576
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	0.066
Racquet Club Per Court	1.76	0.02	1.04	2.00	5.00	1.557
Church/Synagogue Per 1,000 Ft ²	40.50	4.00	20.30	1.00	5.00	0.371
Day Care Center Per 1,000 Ft ²	9.11	1.00	4.47	1.00	5.00	1.832
Quality Restaurant Per 1,000 Ft ²	79.26	2.00	45.56	1.00	5.00	2.231
High Turnover Sit-Down Restaurant Per 1,000 Ft	89.95	3.00	50.97	1.00	5.00	2.432
New Car Sales Per 1,000 Ft ²	130.34	0.50	77.70	1.00	5.00	1.007
OFFICE PER 1,000 FT² :						
50,000 FT ² & Under	17.19	3.00	7.31	0.40	5.00	0.801
50,001 - 99,999 FT ²	14.19	3.00	5.51	1.00	5.00	0.878

NON-RESIDENTIAL:	TRIP RATE	PERSONS PRESENT		HOURS PER VISITOR	DAYS OPEN	FUNCTIONAL POPULATION
100,000 - 149,999 FT ²	12.60	3.00	4.56	0.50	7.00	1.095
150,000 - 199,999 FT ²	11.66	3.00	4.00	0.40	7.00	1.067
200,000 - 399,999 FT ²	10.29	3.00	3.17	0.40	7.00	1.053
400,000 - 499,999 FT ²	9.36	3.00	2.62	0.40	7.00	1.044
500,000 - 599,999 FT ²	8.94	3.00	2.36	0.40	5.00	0.742
600,000 - 699,999 FT ²	8.60	3.00	2.16	0.40	5.00	0.740
700,000 - 799,999 FT 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

NON-RESIDENTIAL:	TRIP RATE	PERSONS PRESENT		HOURS PER VISITOR	DAYS OPEN	FUNCTIONAL POPULATION
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
Gas Station Per Fueling Strn.	168.56	0.50	100.64	0.083	7.00	0.384
Convenience Retail	737.99	5.00	437.79	0.167	7.00	4.707
Automotive Repair Shop	24.87	5.00	9.92	0.167	7.00	1.736
Car Wash per Bay	166.00	1.00	98.60	0.167	7.00	1.018
Carpet Store	5.95	1.00	2.57	0.333	7.00	0.369
Cemetery per Acre	4.73	0.20	2.64	0.500	7.00	0.122
Funeral Home	12.60	5.00	2.56	0.500	7.00	1.720
Furniture Store	5.06	1.00	2.04	0.333	7.00	0.362
General Recreation	17.14	5.00	5.28	0.500	7.00	1.777
Oil and Lube Shop per Bay	40.00	1.75	22.25	0.333	7.00	0.892
Veterinary Clinic	32.80	5.00	14.68	0.333	5.00	1.336

SOURCE: Palm Beach County Engineering Department; Institute of Transportation Engineers, Trip Generation, 7th Edition, 2002 and 8th Edition 2009; Arthur Nelson, Planner's Estimating Guide: Projecting Land-Use and Facility Needs, Chicago: Am Planning Ass'n, 2004; and A. Nelson and J Nicholas, "Estimating Functional Population for Facility Planning," Journal of Urban Planning and Development, No. 118, Vol 2, 1992.

The formula for calculating the public buildings impact fee is:

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

$$\text{CREDITS} = (0.022 * \text{COST PER UNIT}) + (\$520.51 \times \text{FUNCTIONAL POPULATION PER UNIT})$$

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

**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	0.9080	\$940	\$493	\$446.24
801 - 1,399	1.0980	\$1,136	\$597	\$539.62
1,400 - 1,999	1.2550	\$1,299	\$682	\$616.78
2,000 - 3,599	1.4360	\$1,486	\$780	\$705.73
3,600 and Over	1.5760	\$1,631	\$856	\$774.54
Hotel/Motel per Room	0.3500	\$362	\$190	\$172.01
NON-RESIDENTIAL:				
Drive-in Bank Per 1,000 FT ²	2.3370	\$2,418	\$1,270	\$1,148.54
Mini-Warehouse Per 1,000 FT ²	0.0970	\$100	\$53	\$47.67
Movie Theater Per Seat	0.0660	\$68	\$36	\$32.43
Racquet Club Per Court	1.5570	\$1,611	\$846	\$765.20
Place of Worship per 1,000 FT ²	0.3710	\$384	\$202	\$182.33
Day Care Center Per 1,000 FT ²	1.8320	\$1,896	\$995	\$900.35
Quality Restaurant Per 1,000 FT ²	2.2310	\$2,308	\$1,212	\$1,096.44
High Turnover Sit-Down Rest. Per 1,000 Ft	2.4320	\$2,516	\$1,321	\$1,195.23
New Car Sales Per 1,000 FT ²	1.0070	\$1,042	\$547	\$494.90
Office Per 1,000 FT² :				
50,000 FT ² & Under	0.8010	\$829	\$435	\$393.66
50,001 - 99,999 FT ²	0.8780	\$908	\$477	\$431.50
100,000 - 149,999 FT ²	1.0950	\$1,133	\$595	\$538.15
150,000 - 199,999 FT ²	1.0670	\$1,104	\$580	\$524.38
200,000 - 399,999 FT ²	1.0530	\$1,090	\$572	\$517.51
400,000 - 499,999 FT ²	1.0440	\$1,080	\$567	\$513.08
500,000 - 599,999 FT ²	0.7420	\$768	\$403	\$364.66
600,000 - 699,999 FT ²	0.7400	\$766	\$402	\$363.68
700,000 - 799,999 FT ²	1.0100	\$1,045	\$549	\$496.37
800,000 FT ² or more	1.0090	\$1,044	\$548	\$495.88
Medical Buildings:				
Medical Offices Per 1,000 FT ²	1.7020	\$1,761	\$925	\$836.45
Hospitals Per 1,000 FT ²	1.4600	\$1,511	\$793	\$717.53

LAND USE TYPE (UNIT)	FUNCTIONAL POPULATION	COST PER UNIT	CREDITS	NET COST
Nursing Home Per 1,000 FT ²	0.1810	\$187	\$98	\$88.96
Industrial Buildings:				
Gen. Industrial Per 1,000 FT ²	0.4500	\$466	\$244	\$221.16
Warehousing Per 1,000 FT ²	0.2180	\$226	\$118	\$107.14
General Commercial Retail Per 1,000 FT ² :				
50,000 FT ² or Less	2.0550	\$2,126	\$1,116	\$1,009.94
50,001 - 99,999 FT ²	2.0030	\$2,073	\$1,088	\$984.39
100,000 - 199,999 FT ²	1.9830	\$2,052	\$1,077	\$974.55
200,000 - 299,999 FT ²	2.1770	\$2,253	\$1,183	\$1,069.90
300,000 - 399,999 FT ²	2.1960	\$2,272	\$1,193	\$1,079.24
400,000 - 499,999 FT ²	2.2180	\$2,295	\$1,205	\$1,090.05
500,000 - 599,999 FT ²	2.2420	\$2,320	\$1,218	\$1,101.85
600,000 - 699,999 FT ²	2.2650	\$2,344	\$1,231	\$1,113.15
700,000 - 999,999 FT ²	2.2700	\$2,349	\$1,233	\$1,115.61
1,000,000 - 1,199,999 FT ²	2.1820	\$2,258	\$1,185	\$1,072.35
1,200,000 - 1,399,999 FT ²	2.1400	\$2,214	\$1,163	\$1,051.71
1,400,000 - 1,599,999 FT ²	2.1060	\$2,179	\$1,144	\$1,035.00
1,600,000 FT ² or more	2.0780	\$2,150	\$1,129	\$1,021.24
Pharmacy With Drive Thru	2.0180	\$2,088	\$1,096	\$991.76
Fast Food Restaurant	3.6990	\$3,827	\$2,010	\$1,817.89
Gas Station Per Fueling Str.	0.3840	\$397	\$209	\$188.72
Convenience Retail	4.7070	\$4,870	\$2,557	\$2,313.29
Automotive Repair Shop	1.7360	\$1,796	\$943	\$853.17
Car Wash per Bay	1.0180	\$1,053	\$553	\$500.30
Carpet Store	0.3690	\$382	\$200	\$181.34
Cemetery per Acre	0.1220	\$126	\$66	\$59.96
Funeral Home	1.7200	\$1,780	\$934	\$845.30
Furniture Store	0.3620	\$375	\$197	\$177.91
General Recreation	1.7770	\$1,839	\$965	\$873.32
Oil and Lube Shop per Bay	0.8920	\$923	\$485	\$438.38
Veterinary Clinic	1.3360	\$1,382	\$726	\$656.58

Changes

	Revised	Existing	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$446.24	\$98.26	354.13%
801 - 1,399	\$539.62	\$118.88	353.90%
1,400 - 1,999	\$616.78	\$135.85	354.01%
2,000 - 3,599	\$705.73	\$155.32	354.38%
3,600 and Over	\$774.54	\$170.59	354.04%
Hotel/Motel per Room	\$172.01	\$39.86	331.50%
NON-RESIDENTIAL:			
Drive-in Bank Per 1,000 FT ²	\$1,148.54	\$266.12	331.59%

Changes

	Revised	Existing	% Change
Mini-Warehouse Per 1,000 FT ²	\$47.67	\$11.05	331.30%
Movie Theater Per Seat	\$32.43	\$7.52	331.49%
Racquet Club Per Court	\$765.20	\$177.31	331.57%
Place of Worship per 1,000 FT ²	\$182.33	\$42.24	331.63%
Day Care Center Per 1,000 FT ²	\$900.35	\$208.61	331.59%
Quality Restaurant Per 1,000 FT ²	\$1,096.44	\$254.05	331.58%
High Turnover Sit-Down Rest. Per 1,000 Ft	\$1,195.23	\$276.93	331.61%
New Car Sales Per 1,000 FT ²	\$494.90	\$114.67	331.57%
Office Per 1,000 FT ² :			
50,000 FT ² & Under	\$393.66	\$91.21	331.59%
50,001 - 99,999FT ²	\$431.50	\$99.98	331.59%
100,000 - 149,999FT ²	\$538.15	\$124.69	331.57%
150,000 - 199,999FT ²	\$524.38	\$121.51	331.57%
200,000 - 399,999FT ²	\$517.51	\$119.91	331.60%
400,000 - 499,999FT ²	\$513.08		
500,000 - 599,999FT ²	\$364.66		
600,000 - 699,999FT ²	\$363.68		
700,000 - 799,999FT ²	\$496.37		
800,000 FT ² or more	\$495.88		
Medical Buildings:			
Medical Offices Per 1,000 FT ²	\$836.45	\$193.81	331.58%
Hospitals Per 1,000 FT ²	\$717.53	\$166.26	331.56%
Nursing Home Per 1,000 FT ²	\$88.96	\$20.61	331.62%
Industrial Buildings:			
Gen. Industrial Per 1,000 FT ²	\$221.16	\$24.83	790.64%
Warehousing Per 1,000 FT ²	\$107.14	\$51.25	109.04%
General Commercial Retail Per 1,000 FT ² :			
50,000 FT ² or Less	\$1,009.94	\$234.01	331.58%
50,001 - 99,999 FT ²	\$984.39	\$228.09	331.57%
100,000 - 199,999 FT ²	\$974.55	\$225.81	331.58%
200,000 - 299,999 FT ²	\$1,069.90	\$247.91	331.58%
300,000 - 399,999 FT ²	\$1,079.24	\$250.07	331.57%
400,000 - 499,999 FT ²	\$1,090.05	\$252.57	331.59%
500,000 - 599,999 FT ²	\$1,101.85		
600,000 - 699,999 FT ²	\$1,113.15		
700,000 - 999,999 FT ²	\$1,115.61		
1,000,000 - 1,199,999 FT ²	\$1,072.35		
1,200,000 - 1,399,999 FT ²	\$1,051.71		
1,400,000 - 1,599,999 FT ²	\$1,035.00		
1,600,000 FT ² or more	\$1,021.24		
Pharmacy With Drive Thru	\$991.76	\$229.80	331.58%
Fast Food Restaurant	\$1,817.89	\$421.22	331.58%
Gas Station Per Fueling Stn.	\$188.72	\$58.76	221.18%
Convenience Retail	\$2,313.29	\$536.00	331.58%
Automotive Repair Shop	\$853.17		

Changes

	Revised	Existing	% Change
Car Wash per Bay	\$500.30		
Carpet Store	\$181.34		
Cemetery per Acre	\$59.96		
Funeral Home	\$845.30		
Furniture Store	\$177.91		
General Recreation	\$873.32		
Oil and Lube Shop per Bay	\$438.38		
Veterinary Clinic	\$656.58		

EXISTING PUBLIC BUILDING IMPACT FEES

County	Public Bldg
Palm Beach	\$147.55
Indian River	\$206.00
Nassau	\$231.49
Hernando	\$302.00
Sarasota	\$303.00
Wakulla	\$317.00
St. Johns	\$378.00
St Lucie	\$392.00
Martin	\$436.00
Citrus	\$625.00
Charlotte	\$780.00
Collier	\$807.00
DeSoto	\$971.00
Gilchrist	\$1,000.00
Average	\$492.57
Median	\$385.00
Palm Beach - Revised	\$616.78

V 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	\$145,989.9 Million
GENERAL OBLIGATION DEBT	\$0.0 Million
CREDIT FOR FUTURE PAYMENTS	\$0.0
CREDIT FOR PAST PAYMENTS	2.20%
NON-AD VALOREM DEBT	\$0.0 Million
MATURITY	20.0 Years
YEARS TO GO	16.5 Years
INTEREST RATE	4.0%
AVERAGE ANNUAL DEBT SERVICE	\$0.0 Million
DEBT SERVICE PER CAPITA	\$0.00 Per year
CAPITALIZATION PERIOD (Years)	25.00
DISCOUNT RATE	4.21%
CREDIT FOR FUTURE PAYMENTS	\$0.00 Per Capita
CREDIT FOR PAST PAYMENTS	2.20%

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	662	46.6%
Patrol Area	758	53.4%
CAPITAL FACILITIES:		
Total	\$123,774,771	
Patrol Area	\$66,071,321	
Countywide Services	\$57,703,450	
PATROL AREA SERVICES		
RESPONDING PERSONNEL	758	
POPULATION SERVED	720,949	
STANDARD	0.95	
SERVICE CALLS PER YEAR	852,199	
CALLS PER:		
Responding Officer	1,124.3	
1,000 Population	1,182.1	
CAPITAL FACILITIES COST:		
PER CAPITA COST	\$91.64	
PER CALL COST	\$77.53	

SOURCE: Palm Beach County Sheriff's Office, March 31, 2009.

TABLE 15b
DEMAND FOR SHERIFF'S SERVICES
PALM BEACH COUNTY
2008 – 2009

LAND USE TYPE	DEMAND/ CALLS	UNITS	CALLS PER UNIT
Single Family Detached	446,827	139,351	3.206
Single Family Attached	na	na	3.206
Multi-Family	171,486	189,261	0.906
Mobile Home	na	na	0.906
Hotel/Motel per Room	3,648	3,318	1.099
Retail per 1,000 FT ²	128,192	30,115	0.737
Office per 1,000 FT ²	65,942	33,790	0.338
Storage per 1,000 FT ²	6,114	2,801	0.378
Industry per 1,000 FT ²	29,989	5,255	0.988
Total Calls	852,199		

SOURCE: Palm Beach County Sheriff's Department, March 31, 2009.

The formula for calculating the law enforcement impact fee is:

COST PER UNIT = SERVICE CALLS PER UNIT x COST PER CALL

OFFSETS = (0.022 * COST PER UNIT) + (\$0.00 x POPULATION PER UNIT)

NET COST = COST PER UNIT - 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	3.206	\$248.60	\$5.47	\$243.13
Single Family Attached	3.206	\$248.60	\$5.47	\$243.13
Multi-Family	0.906	\$70.25	\$1.55	\$68.70
Mobile Home	0.906	\$70.25	\$1.55	\$68.70
Hotel/Motel per Room	1.099	\$85.23	\$1.88	\$83.35
NON-RESIDENTIAL:				
Drive-in Bank Per 1,000 FT ²	0.338	\$26.18	\$0.58	\$25.60
Mini-Warehouse Per 1,000 FT ²	0.378	\$29.29	\$0.64	\$28.65
Movie Theater Per Seat	0.737	\$57.11	\$1.26	\$55.85
Racquet Club Per Court	0.737	\$57.11	\$1.26	\$55.85
Place of Worship per 1,000 FT ²	0.737	\$57.11	\$1.26	\$55.85
Day Care Center Per 1,000 FT ²	0.737	\$57.11	\$1.26	\$55.85
Quality Restaurant Per 1,000 FT ²	0.737	\$57.11	\$1.26	\$55.85
High Turnover Sit-Down Rest. Per 1,000 Ft	0.737	\$57.11	\$1.26	\$55.85
New Car Sales Per 1,000 FT ²	0.737	\$57.11	\$1.26	\$55.85
OFFICE PER 1,000 FT² :				
50,000 FT ² & Under	0.338	\$26.18	\$0.58	\$25.60
50,001 - 99,999 FT ²	0.338	\$26.18	\$0.58	\$25.60
100,000 - 149,999 FT ²	0.338	\$26.18	\$0.58	\$25.60
150,000 - 199,999 FT ²	0.338	\$26.18	\$0.58	\$25.60
200,000 - 399,999 FT ²	0.338	\$26.18	\$0.58	\$25.60
400,000 - 499,999 FT ²	0.338	\$26.18	\$0.58	\$25.60
500,000 - 599,999 FT ²	0.338	\$26.18	\$0.58	\$25.60
600,000 - 699,999 FT ²	0.338	\$26.18	\$0.58	\$25.60
700,000 - 799,999 FT ²	0.338	\$26.18	\$0.58	\$25.60
800,000 FT ² or more	0.338	\$26.18	\$0.58	\$25.60
MEDICAL BUILDINGS:				
Medical Offices Per 1,000 FT ²	0.338	\$26.18	\$0.58	\$25.60
Hospitals Per 1,000 FT ²	0.338	\$26.18	\$0.58	\$25.60
Nursing Home Per 1,000 FT ²	0.338	\$26.18	\$0.58	\$25.60
INDUSTRIAL BUILDINGS:				
Gen. Industrial Per 1,000 FT ²	0.988	\$76.56	\$1.68	\$74.88
Warehousing Per 1,000 FT ²	0.378	\$29.29	\$0.64	\$28.65
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:				
50,000 FT ² or Less	0.737	\$57.11	\$1.26	\$55.85
50,001 - 99,999 FT ²	0.737	\$57.11	\$1.26	\$55.85
100,000 - 199,999 FT ²	0.737	\$57.11	\$1.26	\$55.85
200,000 - 299,999 FT ²	0.737	\$57.11	\$1.26	\$55.85
300,000 - 399,999 FT ²	0.737	\$57.11	\$1.26	\$55.85

LAND USE TYPE (UNIT)	SERVICE CALLS	COST PER UNIT	CREDITS	NET COST
400,000 - 499,999 FT ²	0.737	\$57.11	\$1.26	\$55.85
500,000 - 599,999 FT ²	0.737	\$57.11	\$1.26	\$55.85
600,000 - 699,999 FT ²	0.737	\$57.11	\$1.26	\$55.85
700,000 - 999,999 FT ²	0.737	\$57.11	\$1.26	\$55.85
1,000,000 - 1,199,999 FT ²	0.737	\$57.11	\$1.26	\$55.85
1,200,000 - 1,399,999 FT ²	0.737	\$57.11	\$1.26	\$55.85
1,400,000 - 1,599,999 FT ²	0.737	\$57.11	\$1.26	\$55.85
1,600,000 FT ² or more	0.737	\$57.11	\$1.26	\$55.85
Pharmacy With Drive Thru	0.737	\$57.11	\$1.26	\$55.85
Fast Food Restaurant	0.737	\$57.11	\$1.26	\$55.85
Gas Station Per Fueling Stn.	0.737	\$57.11	\$1.26	\$55.85
Convenience Retail	0.737	\$57.11	\$1.26	\$55.85
Automotive Repair Shop	0.737	\$57.11	\$1.26	\$55.85
Car Wash per Bay	0.737	\$57.11	\$1.26	\$55.85
Carpet Store	0.737	\$57.11	\$1.26	\$55.85
Cemetery per Acre	0.737	\$57.11	\$1.26	\$55.85
Funeral Home	0.737	\$57.11	\$1.26	\$55.85
Furniture Store	0.737	\$57.11	\$1.26	\$55.85
General Recreation	0.737	\$57.11	\$1.26	\$55.85
Oil and Lube Shop per Bay	0.737	\$57.11	\$1.26	\$55.85
Veterinary Clinic	0.737	\$57.11	\$1.26	\$55.85

Changes	Revised	Existing	% Change
Single Family Detached	\$243.13	\$178.54	36.18%
Single Family Attached	\$243.13	\$178.54	36.18%
Multi-Family	\$68.70	\$48.79	40.81%
Mobile Home	\$68.70	\$48.79	40.81%
Hotel/Motel per Room	\$83.35	\$56.96	46.34%
NON-RESIDENTIAL:			
Drive-in Bank Per 1,000 FT ²	\$25.60	\$68.33	-62.53%
Mini-Warehouse Per 1,000 FT ²	\$28.65	\$14.56	96.80%
Movie Theater Per Seat	\$55.85	\$67.69	-17.50%
Racquet Club Per Court	\$55.85	\$67.69	-17.50%
Place of Worship per 1,000 FT ²	\$55.85	\$67.69	-17.50%
Day Care Center Per 1,000 FT ²	\$55.85	\$67.69	-17.50%
Quality Restaurant Per 1,000 FT ²	\$55.85	\$67.69	-17.50%
High Turnover Sit-Down Rest. Per 1,000 Ft	\$55.85	\$67.69	-17.50%
New Car Sales Per 1,000 FT ²	\$55.85	\$67.69	-17.50%
OFFICE PER 1,000 FT² :			
50,000 FT ² & Under	\$25.60	\$67.69	-62.18%
50,001 - 99,999 FT ²	\$25.60	\$67.69	-62.18%
100,000 - 149,999 FT ²	\$25.60	\$67.69	-62.18%

Changes	Revised	Existing	% Change
150,000 - 199,999 FT ²	\$25.60	\$67.69	-62.18%
200,000 - 399,999 FT ²	\$25.60	\$67.69	-62.18%
400,000 - 499,999 FT ²	\$25.60	\$67.69	-62.18%
500,000 - 599,999 FT ²	\$25.60	\$67.69	-62.18%
600,000 - 699,999 FT ²	\$25.60	\$67.69	-62.18%
700,000 - 799,999 FT ²	\$25.60	\$67.69	-62.18%
800,000 FT ² or more	\$25.60	\$67.69	-62.18%
MEDICAL BUILDINGS:			
Medical Offices Per 1,000 FT ²	\$25.60	\$158.46	-83.84%
Hospitals Per 1,000 FT ²	\$25.60	\$158.46	-83.84%
Nursing Home Per 1,000 FT ²	\$25.60	\$158.46	-83.84%
INDUSTRIAL BUILDINGS:			
Gen. Industrial Per 1,000 FT ²	\$74.88	\$14.56	414.36%
Warehousing Per 1,000 FT ²	\$28.65	\$5.14	457.74%
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:			
50,000 FT ² or Less	\$55.85	\$68.33	-18.26%
50,001 - 99,999 FT ²	\$55.85	\$68.33	-18.26%
100,000 - 199,999 FT ²	\$55.85	\$68.33	-18.26%
200,000 - 299,999 FT ²	\$55.85	\$68.33	-18.26%
300,000 - 399,999 FT ²	\$55.85	\$68.33	-18.26%
400,000 - 499,999 FT ²	\$55.85	\$68.33	-18.26%
500,000 - 599,999 FT ²	\$55.85	\$68.33	-18.26%
600,000 - 699,999 FT ²	\$55.85	\$68.33	-18.26%
700,000 - 999,999 FT ²	\$55.85	\$68.33	-18.26%
1,000,000 - 1,199,999 FT ²	\$55.85	\$68.33	-18.26%
1,200,000 - 1,399,999 FT ²	\$55.85	\$68.33	-18.26%
1,400,000 - 1,599,999 FT ²	\$55.85	\$68.33	-18.26%
1,600,000 FT ² or more	\$55.85	\$68.33	-18.26%
Pharmacy With Drive Thru	\$55.85	\$68.33	-18.26%
Fast Food Restaurant	\$55.85	\$68.33	-18.26%
Gas Station Per Fueling Stn.	\$55.85	\$68.33	-18.26%
Convenience Retail	\$55.85	\$68.33	-18.26%
Automotive Repair Shop	\$55.85	\$68.33	-18.26%
Car Wash per Bay	\$55.85	\$68.33	-18.26%
Carpet Store	\$55.85	\$68.33	-18.26%
Cemetery per Acre	\$55.85	\$68.33	-18.26%
Funeral Home	\$55.85	\$68.33	-18.26%
Furniture Store	\$55.85	\$68.33	-18.26%
General Recreation	\$55.85	\$68.33	-18.26%
Oil and Lube Shop per Bay	\$55.85	\$68.33	-18.26%
Veterinary Clinic	\$55.85	\$68.33	-18.26%

**EXISTING LAW ENFORCEMENT
IMPACT FEES**

County	Law/Jail
Brevard	\$71.99
Hernando	\$99.00
Nassau	\$149.85
Monroe	\$150.00
Palm Beach	\$170.58
St. Johns	\$188.00
Orange	\$193.00
St Lucie	\$194.00
Wakulla	\$236.00
Indian River	\$244.00
Citrus	\$257.00
Charlotte	\$300.00
Columbia	\$406.16
Polk	\$410.00
Miami/Dade	\$411.00
Martin	\$459.00
Collier	\$531.00
DeSoto	\$538.00
Bradford	\$686.00
Manatee	\$839.00
Sarasota	\$880.00
Highlands	\$914.86
Mean	\$326.68
Median	\$250.50
Palm Beach Revised	\$243.13

VI 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	\$57,012,612
Facilities	\$150,400,000
Radio Equipment	\$4,336,332
Computer Equipment	\$5,117,059
Video Equipment	\$609,414
Training Equipment	\$502,454
Office Furniture/Equipment	\$1,880,015
Fire/Rescue Capital Investments	\$219,857,886
Total Calls for Service	91,606
Total Capital Cost Per Call	\$2,400.04

SOURCE: Palm Beach County Fire Rescue, December 2, 2008.

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	0.3810
Single Family Attached	0.3810
Multi-Family	0.1560
Mobile Home	0.1560
Hotel/Motel per Room	0.6044
Retail per 1,000 FT ²	0.1467
Office per 1,000 FT ²	0.0874
Storage per 1,000 FT ²	0.0310
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," Dec 2, 2008.

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 2005-06.

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

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

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

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

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	0.3810	\$914.41	\$0.00	\$914.41
Single Family Attached	0.3810	\$914.41	\$0.00	\$914.41
Multi-Family	0.1560	\$374.52	\$0.00	\$374.52
Mobile Home	0.1560	\$374.52	\$0.00	\$374.52
Hotel/Motel Per Room	0.6044	\$1,450.51	\$0.00	\$1,450.51
NON-RESIDENTIAL:				
DRIVE-IN BANK PER 1,000 FT ²	0.0874	\$209.75	\$0.00	\$209.75
MINI-WAREHOUSE PER 1,000 FT ²	0.0874	\$209.75	\$0.00	\$209.75
Movie Theater Per 1,000 FT ²	0.0874	\$209.75	\$0.00	\$209.75
Racquet Club Per 1,000 FT ²	0.0874	\$209.75	\$0.00	\$209.75
Place of Worship per 1,000 FT ²	0.0874	\$209.75	\$0.00	\$209.75
Day Care Center Per 1,000 FT ²	0.0874	\$209.75	\$0.00	\$209.75
Quality Restaurant Per 1,000 FT ²	0.1467	\$352.18	\$0.00	\$352.18
High Turnover Sit-Down Rest. Per 1,000 Ft	0.1467	\$352.18	\$0.00	\$352.18
New Car Sales Per 1,000 FT ²	0.1467	\$352.18	\$0.00	\$352.18
Office Per 1,000 FT ² :				
50,000 FT ² & Under	0.0874	\$209.75	\$0.00	\$209.75
50,001 - 99,999FT ²	0.0874	\$209.75	\$0.00	\$209.75
100,000 - 149,999FT ²	0.0874	\$209.75	\$0.00	\$209.75
150,000 - 199,999FT ²	0.0874	\$209.75	\$0.00	\$209.75
200,000 - 399,999FT ²	0.0874	\$209.75	\$0.00	\$209.75
400,000 - 499,999FT ²	0.0874	\$209.75	\$0.00	\$209.75
500,000 - 599,999FT ²	0.0874	\$209.75	\$0.00	\$209.75
600,000 - 699,999FT ²	0.0874	\$209.75	\$0.00	\$209.75
700,000 - 799,999FT ²	0.0874	\$209.75	\$0.00	\$209.75
800,000 FT ² or more	0.0874	\$209.75	\$0.00	\$209.75
Medical Buildings:				
Medical Offices Per 1,000 FT ²	0.0874	\$209.75	\$0.00	\$209.75
Hospitals Per 1,000 FT ²	0.0874	\$209.75	\$0.00	\$209.75
Nursing Home Per 1,000 FT ²	0.1560	\$374.52	\$0.00	\$374.52
Industrial Buildings:				
Gen. Industrial Per 1,000 FT ²	0.1110	\$266.40	\$0.00	\$266.40
Warehousing Per 1,000 FT ²	0.0310	\$74.34	\$0.00	\$74.34
GENERAL COMMERCIAL RETAIL PER 1,000 FT ² :				
50,000 FT ² or Less	0.1467	\$352.18	\$0.00	\$352.18
50,001 - 99,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18
100,000 - 199,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18
200,000 - 299,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18
300,000 - 399,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18

LAND USE TYPE (UNIT)	CALLS FOR SERVICE	COST PER UNIT	CREDITS	NET COST
400,000 - 499,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18
500,000 - 599,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18
600,000 - 699,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18
700,000 - 999,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18
1,000,000 - 1,199,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18
1,200,000 - 1,399,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18
1,400,000 - 1,599,999 FT ²	0.1467	\$352.18	\$0.00	\$352.18
1,600,000 FT ² or more	0.1467	\$352.18	\$0.00	\$352.18
Pharmacy With Drive Thru	0.1467	\$352.18	\$0.00	\$352.18
Fast Food Restaurant	0.1467	\$352.18	\$0.00	\$352.18
Gas Station Per Fueling Stn.	0.1467	\$352.18	\$0.00	\$352.18
Convenience Retail	0.1467	\$352.18	\$0.00	\$352.18
Automotive Repair Shop	0.1467	\$352.18	\$0.00	\$352.18
Car Wash per Bay	0.1467	\$352.18	\$0.00	\$352.18
Carpet Store	0.1467	\$352.18	\$0.00	\$352.18
Cemetery per Acre	0.0310	\$74.34	\$0.00	\$74.34
Funeral Home	0.0874	\$209.75	\$0.00	\$209.75
Furniture Store	0.1467	\$352.18	\$0.00	\$352.18
General Recreation	0.1467	\$352.18	\$0.00	\$352.18
Oil and Lube Shop per Bay	0.1467	\$352.18	\$0.00	\$352.18
Veterinary Clinic	0.0874	\$209.75	\$0.00	\$209.75

Changes

	Revised	Existing	% Change
RESIDENTIAL UNITS BY TYPE:			
Single Family Detached	\$914.41	\$556.26	64.39%
Single Family Attached	\$914.41	\$556.26	64.39%
Multi-Family	\$374.52	\$261.49	43.23%
Mobile Home	\$374.52	\$261.49	43.23%
Hotel/Motel Per Room	\$1,450.51	\$1,004.88	44.35%
NON-RESIDENTIAL:			
Drive-in Bank Per 1,000 FT ²	\$209.75	\$158.46	32.37%
Mini-Warehouse Per 1,000 FT ²	\$209.75	\$158.46	32.37%
Movie Theater Per 1,000 FT ²	\$209.75	\$158.46	32.37%
Racquet Club Per 1,000 FT ²	\$209.75	\$158.46	32.37%
Place of Worship per 1,000 FT ²	\$209.75	\$158.46	32.37%
Day Care Center Per 1,000 FT ²	\$209.75	\$158.46	32.37%
Quality Restaurant Per 1,000 FT ²	\$352.18	\$238.16	47.88%
High Turnover Sit-Down Rest. Per 1,000 Ft	\$352.18	\$238.16	47.88%
New Car Sales Per 1,000 FT ²	\$352.18	\$238.16	47.88%
OFFICE PER 1,000 FT² :			
50,000 FT ² & Under	\$209.75	\$158.46	32.37%

Changes

	Revised	Existing	% Change
50,001 - 99,999 FT ²	\$209.75	\$158.46	32.37%
100,000 - 149,999 FT ²	\$209.75	\$158.46	32.37%
150,000 - 199,999 FT ²	\$209.75	\$158.46	32.37%
200,000 - 399,999 FT ²	\$209.75	\$158.46	32.37%
400,000 - 499,999 FT ²	\$209.75	\$158.46	32.37%
500,000 - 599,999 FT ²	\$209.75	\$158.46	32.37%
600,000 - 699,999 FT ²	\$209.75	\$158.46	32.37%
700,000 - 799,999 FT ²	\$209.75	\$158.46	32.37%
800,000 FT ² or more	\$209.75	\$158.46	32.37%
MEDICAL BUILDINGS:			
Medical Offices Per 1,000 FT ²	\$209.75	\$158.46	32.37%
Hospitals Per 1,000 FT ²	\$209.75	\$158.46	32.37%
Nursing Home Per 1,000 FT ²	\$374.52	\$0.00	
INDUSTRIAL BUILDINGS:			
Gen. Industrial Per 1,000 FT ²	\$266.40	\$152.82	74.32%
Warehousing Per 1,000 FT ²	\$74.34	\$56.93	30.58%
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:			
50,000 FT ² or Less	\$352.18	\$238.16	47.88%
50,001 - 99,999 FT ²	\$352.18	\$238.16	47.88%
100,000 - 199,999 FT ²	\$352.18	\$238.16	47.88%
200,000 - 299,999 FT ²	\$352.18	\$238.16	47.88%
300,000 - 399,999 FT ²	\$352.18	\$238.16	47.88%
400,000 - 499,999 FT ²	\$352.18	\$238.16	47.88%
500,000 - 599,999 FT ²	\$352.18	\$238.16	47.88%
600,000 - 699,999 FT ²	\$352.18	\$238.16	47.88%
700,000 - 999,999 FT ²	\$352.18	\$238.16	47.88%
1,000,000 - 1,199,999 FT ²	\$352.18	\$238.16	47.88%
1,200,000 - 1,399,999 FT ²	\$352.18	\$238.16	47.88%
1,400,000 - 1,599,999 FT ²	\$352.18	\$238.16	47.88%
1,600,000 FT ² or more	\$352.18	\$238.16	47.88%
Pharmacy With Drive Thru	\$352.18	\$238.16	47.88%
Fast Food Restaurant	\$352.18	\$238.16	47.88%
Gas Station Per Fueling Stn.	\$352.18	\$238.16	47.88%
Convenience Retail	\$352.18	\$238.16	47.88%
Automotive Repair Shop	\$352.18		
Car Wash per Bay	\$352.18		
Carpet Store	\$352.18		
Cemetery per Acre	\$74.34		
Funeral Home	\$209.75		
Furniture Store	\$352.18		
General Recreation	\$352.18		
Oil and Lube Shop per Bay	\$352.18		
Veterinary Clinic	\$209.75		

EXISTING FIRE & RESCUE IMPACT FEES

County	Fire/Rescue
Hillsborough	\$49
Glades	\$93
Hernando	\$99
Monroe	\$105
Levy	\$106
Columbia	\$109
Nassau	\$121
Brevard	\$132
Alachua	\$152
Putnam	\$159
Osceola	\$159
Seminole	\$172
Miami/Dade	\$177
Manatee	\$182
Orange	\$201
Marion	\$252
Indian River	\$278
Volusia	\$278
Sarasota	\$298
Polk	\$313
Bradford	\$352
Martin	\$357
Lake	\$369
Sumter	\$397
DeSoto	\$398
Charlotte	\$400
Pasco	\$420
St. Johns	\$501
St Lucie	\$525
Palm Beach	\$528
Citrus	\$566
Highlands	\$759
Lee	\$833
Collier	\$1,155
Mean	\$323
Median	\$278
Palm Beach Revised	\$914

VII 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	888,098	
STANDARD FOR MATERIALS:		
Books & Materials	1,713,012	1.929
Electronic Resources	58	0.000065
TOTAL & PER CAPITA		
STANDARDS FOR BUILDINGS:		
TOTAL LIBRARY BUILDINGS (FT ²)	1,713,070	1.929
LIBRARY SPACE PER CAPITA (FT ²)		0.358

SOURCE: Palm Beach County Dept. of Libraries, July 2009.

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	\$19.95	1.929	\$38.48
Electronic Resources	\$12,588	0.000065	\$0.82
Buildings & Equipment	\$402.97	0.358	\$144.26
TOTAL PER CAPITA			\$183.56

SOURCE: Palm Beach County Dept. of Libraries, July 2009.

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 04-08:	
Books	\$19,875,810
Electronic Resources	\$2,832,360
Buildings & Equipment	\$43,732,476
TOTAL	\$66,440,646
Grants	\$450,000
PER CENT FROM GRANTS	0.68%
TOTAL TAXABLE VALUE	\$145,989.9 Million
LIBRARY GENERAL OBLIGATION DEBT	\$52.70 Million
MATURITY	20.0 Years
YEARS TO GO	16.5 Years
INTEREST RATE	4.04%
AVERAGE ANNUAL DEBT SERVICE	\$3.9 Million
DEBT SERVICE MILLAGE	\$0.0267
AVERAGE TAXABLE VALUE PER CAPITA	\$92,503
ANNUAL TAX PAYMENTS	\$2.47 Per Capita
CAPITALIZATION PERIOD (Years)	25.00
DISCOUNT RATE	4.21%
CREDIT FOR FUTURE PAYMENTS PER CAPITA	\$37.68 Per Capita
CREDIT FOR PAST PAYMENTS	2.2% of Total

SOURCE: Palm Beach County Dept. of Libraries, July 2009.

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:

$COST\ PER\ UNIT = POPULATION\ PER\ UNIT \times COST\ PER\ CAPITA$

$CREDIT = (2.88\% + .68\%) \times COST\ PER\ UNIT + (\$37.68 \times POPULATION\ PER\ UNIT)$

$NET\ COST = COST\ PER\ UNIT - CREDIT.$

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	1.815	\$333.16	\$77.97	\$255.19
801 - 1,399	2.196	\$403.10	\$94.34	\$308.76
1,400 - 1,999	2.510	\$460.74	\$107.83	\$352.91
2,000 - 3,599	2.871	\$527.00	\$123.34	\$403.66
3,600 and Over	3.152	\$578.58	\$135.41	\$443.17

Changes

	Revised	2005	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$255.19	\$107.04	138.40%
801 - 1,399	\$308.76	\$129.49	138.43%
1,400 - 1,999	\$352.91	\$148.03	138.40%
2,000 - 3,599	\$403.66	\$169.31	138.42%
3,600 and Over	\$443.17	\$185.88	138.41%

EXISTING LIBRARY IMPACT FEES

County	Library
Seminole	\$54.00
Brevard	\$63.84
Wakulla	\$119.00
Pasco	\$144.58
Hernando	\$154.00
Charlotte	\$160.00
Palm Beach	\$160.84
DeSoto	\$163.00
Lake	\$191.00
Polk	\$197.00
St Lucie	\$205.00
Bradford	\$210.00
Monroe	\$242.00
Highlands	\$244.62
Citrus	\$251.26
Sarasota	\$380.00
Martin	\$456.00
Indian River	\$483.00
Collier	\$506.00
Mean	\$230.80
Median	\$197.00
Palm Beach Revised	\$352.91

VIII Roads

Palm Beach County originally adopted road impact fees in 1979. These fees were modified (raised) in 1985, 1989, 1994, 1998, 2001, 2003, and again in 2005. 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
2009**

PER LANE MILE ROAD COSTS:					
	CONSTRUCTION	R.O.W.	TOTAL	Annual %	Cost Index
1989	\$825,000	\$270,618	\$1,095,618		
1994	\$1,101,287	\$279,890	\$1,381,177	5.95%	Not Reported
1996	\$1,144,759	\$299,756	\$1,444,515	1.95%	Not Reported
1998	\$1,398,830	\$390,314	\$1,789,144	10.54%	Not Reported
2000	\$1,461,194	\$386,287	\$1,847,481	2.20%	7.82%
2003	\$1,671,588	\$138,453	\$1,810,041	4.59%	-0.10%
2005	\$1,868,000	\$154,721	\$2,022,721	5.71%	10.50%
2007	\$3,610,000	\$299,005	\$3,909,005	39.02%	8.26%
2009	\$3,262,000	\$219,000	\$3,481,000	-4.94%	3.32%
Annual Growth - 2000-2009				9.33%	4.83%

SOURCE: Palm Beach County Engineering Department, August 2009, and Bureau of Labor Statistics, Highway & Street Construction Cost Index.

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	\$0.201	51.3%	\$0.103
State	\$0.211	43.4%	\$0.091
County			
5th & 6th	\$0.020	20.0%	\$0.004
7th	\$0.010	0.0%	\$0.000
8th	\$0.010	0.0%	\$0.000
9th	\$0.010	0.0%	\$0.000
Optional	\$0.110	75.0%	\$0.083
Gas Tax Equivalent of Road Debt	\$0.010	100.0%	\$0.010
TOTAL	\$0.582		\$0.291
OTHER PARAMETERS:			
MILES PER GALLON			17.10
LANE CAPACITY (Vehicles Per Day)			8,013
CAPITALIZATION PERIOD (Years)			25
DISCOUNT RATE			4.21%
PRESENT VALUE FACTOR			15.28

SOURCES: Palm Beach County Engineering Department, August 2009.

Palm Beach County Five-Year Road Program, 2007-2012.

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

Statistical Abstract of the US 2009, Tables 1051, and 1062.

NOTES: (1) The motor fuel tax rates shown are weighted averages of gasoline and diesel rates. (2) Vehicular miles per gallon is for all vehicles, including trucks.

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, 1997, and 2001 *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

$$\text{Pass-By Trip \%} = .9449 - [.1161 * (X)]$$

X - 1,000 Square Feet Gross Leasable Area

PASS-BY TRIP EXAMPLES

BUILDING SIZE	PASS-BY PERCENT	NEW TRIPS PERCENT
<= 10,000 FT ²	71.1%	28.92%
50,000 FT ²	49.1%	50.95%
75,000 FT ²	41.0%	59.00%
100,000 FT ²	32.9%	67.05%
200,000 FT ²	28.2%	71.76%
300,000 FT ²	24.9%	75.10%
400,000 FT ²	22.3%	77.69%
500,000 FT ²	20.2%	79.81%
600,000 FT ²	16.8%	83.15%
800,000 FT ²	14.3%	85.74%
1,000,000 FT ²	12.1%	87.86%
1,200,000 FT ²	71.1%	28.92%

SOURCE: Institute of Transportation Engineers, *TRIP GENERATION*, 6th Edition, 2001, Chapter 5.

The formula used and the data shown above are different from pervious impact fee calculations. The data used for the pass-by calculations are only recent Florida commercial developments. The result is a higher pass-by factor than in previous versions. Data from the recently released National Household Transportation Survey (USDOT) were also considered in this update.

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
Accessory Apartment	4.00	6.0	100.0%	0.00150
NON-RESIDENTIAL:				
Drive-in Bank Per 1,000 FT ²	265.21	2.0	37.0%	0.01225
Mini-Warehouse Per 1,000 FT ²	2.50	2.0	90.0%	0.00028
Hotel Per Room	8.92	2.0	90.0%	0.00100
Movie Theater Per Seat	1.76	2.0	95.0%	0.00021
Racquet Club Per Court	40.50	2.0	95.0%	0.00480
Place of Worship per 1,000 FT ²	9.11	2.0	95.0%	0.00108
Day Care Center Per 1,000 FT ²	79.26	2.0	50.0%	0.00495
Quality Restaurant Per 1,000 FT ²	89.95	2.0	75.0%	0.00842
High Turnover Sit-Down Rest. Per 1,000 Ft	130.34	2.0	90.0%	0.01464
New Car Sales Per 1,000 FT ²	37.50	2.0	85.0%	0.00398
OFFICE PER 1,000 FT² :				
<= 10,000 FT ²	22.60	2.0	90.0%	0.00254
50,000 FT ²	15.59	2.0	90.0%	0.00175
100,000 FT ²	13.27	2.0	90.0%	0.00149
150,000 FT ²	12.08	2.0	90.0%	0.00136
200,000 FT ²	11.30	2.0	90.0%	0.00127
400,000 FT ²	9.62	2.0	90.0%	0.00108
500,000 FT ²	9.14	2.0	90.0%	0.00103
600,000 FT ²	8.76	2.0	90.0%	0.00098
700,000 FT ²	8.45	2.0	90.0%	0.00095
800,000 FT ²	8.19	2.0	90.0%	0.00092
MEDICAL BUILDINGS:				
Medical Offices Per 1,000 FT ²	36.13	2.0	90.0%	0.00406
Hospitals Per 1,000 FT ²	16.78	2.0	90.0%	0.00188
Nursing Home Per 1,000 FT ²	3.72	2.0	90.0%	0.00042
INDUSTRIAL BUILDINGS:				
Gen. Industrial Per 1,000 FT ²	6.97	2.0	90.0%	0.00078
Warehousing Per 1,000 FT ²	4.96	2.0	90.0%	0.00056
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:				
<= 10,000 FT ²	155.09	2.0	28.9%	0.00560
50,000 FT ²	87.31	2.0	50.9%	0.00555
100,000 FT ²	68.17	2.0	59.0%	0.00502

LAND USE TYPE (UNIT)	TRIP RATE	AVG. LENGTH	% NEW	NEW ROADS (Lane Miles)
200,000 FT ²	53.22	2.0	67.1%	0.00445
300,000 FT ²	46.05	2.0	71.8%	0.00412
400,000 FT ²	41.56	2.0	75.1%	0.00390
500,000 FT ²	38.37	2.0	77.7%	0.00372
600,000 FT ²	35.96	2.0	79.8%	0.00358
800,000 FT ²	32.45	2.0	83.2%	0.00337
1,000,000 FT ²	29.96	2.0	85.7%	0.00321
1,200,000 FT ²	28.07	2.0	87.9%	0.00308
Pharmacy With Drive Thru	92.70	1.0	50.0%	0.00289
Fast Food Restaurant	496.12	1.0	40.0%	0.01238
Gas Station Per Fueling Stn.	168.56	1.0	30.0%	0.00316
Convenience Retail	737.99	1.0	30.0%	0.01381
Automotive Repair Shop	24.87	2.0	50.0%	0.00155
Car Wash per Bay	166.00	2.0	50.0%	0.01036
Carpet Store	5.95	2.0	59.0%	0.00044
Cemetery per Acre	4.73	2.0	50.0%	0.00030
Funeral Home	12.60	2.0	50.0%	0.00079
Furniture Store	5.06	2.0	50.9%	0.00032
General Recreation	17.14	2.0	50.0%	0.00107
Oil and Lube Shop per Bay	40.00	2.0	50.0%	0.00250
Veterinary Clinic	32.80	2.0	50.0%	0.00205

SOURCE: Palm Beach County Engineering Department and Institute of Transportation Engineers, Trip Generation, 7th Edition, 2003, and 8th Edition, 2009.

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;

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

T = Total Daily Trips

X = Area in 1,000 sq. ft.

ln = Natural Logarithm

B. Commercial Retail;

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

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:

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

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

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

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

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

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

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

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

PV = Present Value Factor.

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	186.34	\$2,847	12,199.88	\$0.00	\$9,353.00
Attached Housing	130.44	\$1,993	8,546.44	\$0.00	\$6,553.00
Congregate Living	40.06	\$612	2,609.60	\$0.00	\$1,998.00
Mobile Home	93.17	\$1,424	6,099.94	\$0.00	\$4,676.00
Accessory Apartment	74.54	\$1,139	4,893.00	\$0.00	\$3,754.00
NON-RESIDENTIAL:					
Drive-in Bank Per 1,000 FT ²	609.51	\$9,314	39,959.50	\$0.00	\$30,646.00
Mini-Warehouse Per 1,000 FT ²	13.98	\$214	913.36	\$0.00	\$699.00
Hotel Per Room	49.87	\$762	3,262.00	\$0.00	\$2,500.00
Movie Theater Per Seat	10.39	\$159	685.02	\$0.00	\$526.00
Racquet Club Per Court	238.98	\$3,652	15,657.60	\$0.00	\$12,006.00
Place of Worship per 1,000 FT ²	53.76	\$822	3,522.96	\$0.00	\$2,701.00
Day Care Center Per 1,000 FT ²	246.16	\$3,762	16,146.90	\$0.00	\$12,385.00
Quality Restaurant Per 1,000 FT ²	419.04	\$6,403	27,466.04	\$0.00	\$21,063.00
High Turnover Sit-Down Rest. Per 1,000 Ft	728.63	\$11,134	47,755.68	\$0.00	\$36,622.00
New Car Sales Per 1,000 FT ²	197.99	\$3,025	12,982.76	\$0.00	\$9,958.00
OFFICE PER 1,000 FT²:					
<= 10,000 FT ²	126.34	\$1,931	8,285.48	\$0.00	\$6,354.00
50,000 FT ²	87.15	\$1,332	5,708.50	\$0.00	\$4,377.00
100,000 FT ²	74.18	\$1,134	4,860.38	\$0.00	\$3,726.00
150,000 FT ²	67.53	\$1,032	4,436.32	\$0.00	\$3,404.00
200,000 FT ²	63.17	\$965	4,142.74	\$0.00	\$3,178.00
400,000 FT ²	53.78	\$822	3,522.96	\$0.00	\$2,701.00
500,000 FT ²	51.10	\$781	3,359.86	\$0.00	\$2,579.00
600,000 FT ²	48.97	\$748	3,196.76	\$0.00	\$2,449.00
700,000 FT ²	47.24	\$722	3,098.90	\$0.00	\$2,377.00
800,000 FT ²	45.78	\$700	3,001.04	\$0.00	\$2,301.00
MEDICAL BUILDINGS:					
Medical Offices Per 1,000 FT ²	201.98	\$3,086	13,243.72	\$0.00	\$10,158.00
Hospitals Per 1,000 FT ²	93.80	\$1,433	6,132.56	\$0.00	\$4,700.00
Nursing Home Per 1,000 FT ²	20.80	\$318	1,370.04	\$0.00	\$1,052.00
INDUSTRIAL BUILDINGS:					
Gen. Industrial Per 1,000 FT ²	38.96	\$595	2,544.36	\$0.00	\$1,949.00
Warehousing Per 1,000 FT ²	27.73	\$424	1,826.72	\$0.00	\$1,403.00
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:					
<= 10,000 FT ²	278.55	\$4,257	18,267.20	\$0.00	\$14,010.00
50,000 FT ²	276.31	\$4,222	18,104.10	\$0.00	\$13,882.00

LAND USE TYPE (UNIT)	ANNUAL GAS TAXES	CREDIT FOR GAS TAXES	CONST. COST	R.O.W. *	NET COST
100,000 FT ²	249.82	\$3,817	16,375.24	\$0.00	\$12,558.00
200,000 FT ²	221.65	\$3,387	14,515.90	\$0.00	\$11,129.00
300,000 FT ²	205.26	\$3,137	13,439.44	\$0.00	\$10,302.00
400,000 FT ²	193.87	\$2,963	12,721.80	\$0.00	\$9,759.00
500,000 FT ²	185.17	\$2,830	12,134.64	\$0.00	\$9,305.00
600,000 FT ²	178.27	\$2,724	11,677.96	\$0.00	\$8,954.00
800,000 FT ²	167.60	\$2,561	10,992.94	\$0.00	\$8,432.00
1,000,000 FT ²	143.95	\$2,200	9,427.18	\$0.00	\$7,227.00
1,200,000 FT ²	616.32	\$9,418	40,383.56	\$0.00	\$30,966.00
Pharmacy With Drive Thru	157.05	\$2,400	10,307.92	\$0.00	\$7,908.00
Fast Food Restaurant	687.59	\$10,507	45,048.22	\$0.00	\$34,541.00
Gas Station Per Fueling Strn.	77.24	\$1,180	5,056.10	\$0.00	\$3,876.00
Convenience Retail	515.55	\$7,878	33,794.32	\$0.00	\$25,916.00
Automotive Repair Shop	21.81	\$333	1,435.28	\$0.00	\$1,102.00
Car Wash per Bay	14.69	\$224	978.60	\$0.00	\$755.00
Carpet Store	39.13	\$598	2,576.98	\$0.00	\$1,979.00
Cemetery per Acre	16.01	\$245	1,043.84	\$0.00	\$799.00
Funeral Home	53.23	\$813	3,490.34	\$0.00	\$2,677.00
Furniture Store	124.23	\$1,898	8,155.00	\$0.00	\$6,257.00
General Recreation	101.87	\$1,557	6,687.10	\$0.00	\$5,130.00
Oil and Lube Shop per Bay	278.55	\$4,257	18,267.20	\$0.00	\$14,010.00
Veterinary Clinic	276.31	\$4,222	18,104.10	\$0.00	\$13,882.00

* Right of Way cost not included in net cost.

Changes

	Revised	Existing	Change
RESIDENTIAL:			
Single Family Detached	\$9,353.00	\$5,075.33	84.28%
Attached Housing	\$6,553.00	\$3,552.73	84.45%
Congregate Living	\$1,998.00	\$1,090.88	83.15%
Mobile Home	\$4,676.00	\$2,537.66	84.26%
Accessory Apartment	\$3,754.00	\$2,030.15	84.91%
NON-RESIDENTIAL:			
Drive-in Bank Per 1,000 FT ²	\$30,646.00	\$24,228.49	26.49%
Mini-Warehouse Per 1,000 FT ²	\$699.00	\$401.80	73.97%
Hotel Per Room	\$2,500.00	\$1,433.61	74.38%
Movie Theater Per Seat	\$526.00	\$297.75	76.66%
Racquet Club Per Court	\$12,006.00	\$6,851.69	75.23%
Place of Worship per 1,000 FT ²	\$2,701.00	\$1,541.21	75.25%
Day Care Center Per 1,000 FT ²	\$12,385.00	\$9,386.31	31.95%
Quality Restaurant Per 1,000 FT ²	\$21,063.00	\$12,934.89	62.84%

Changes

	Revised	Existing	Change
High Turnover Sit-Down Rest. Per 1,000 Ft	\$36,622.00	\$18,743.01	95.39%
New Car Sales Per 1,000 FT ²	\$9,958.00	\$6,026.95	65.22%
OFFICE PER 1,000 FT² :			
<= 10,000 FT ²	\$6,354.00	\$3,632.27	74.93%
50,000 FT ²	\$4,377.00	\$2,505.60	74.69%
100,000 FT ²	\$3,726.00	\$2,132.74	74.71%
150,000 FT ²	\$3,404.00	\$1,941.48	75.33%
200,000 FT ²	\$3,178.00	\$1,816.14	74.99%
400,000 FT ²	\$2,701.00	\$1,546.13	74.69%
500,000 FT ²	\$2,579.00	\$1,468.98	75.56%
600,000 FT ²	\$2,449.00	\$1,407.91	73.95%
700,000 FT ²	\$2,377.00	\$1,358.00	75.04%
800,000 FT ²	\$2,301.00	\$1,316.29	74.81%
MEDICAL BUILDINGS:			
Medical Offices Per 1,000 FT ²	\$10,158.00	\$5,806.77	74.93%
Hospitals Per 1,000 FT ²	\$4,700.00	\$2,696.86	74.28%
Nursing Home Per 1,000 FT ²	\$1,052.00	\$597.87	75.96%
INDUSTRIAL BUILDINGS:			
Gen. Industrial Per 1,000 FT ²	\$1,949.00	\$1,120.21	73.99%
Warehousing Per 1,000 FT ²	\$1,403.00	\$797.17	76.00%
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:			
<= 10,000 FT ²	\$14,010.00	\$14,457.00	-3.09%
50,000 FT ²	\$13,882.00	\$8,271.69	67.83%
100,000 FT ²	\$12,558.00	\$6,585.25	90.70%
200,000 FT ²	\$11,129.00	\$5,348.16	108.09%
300,000 FT ²	\$10,302.00	\$4,799.02	114.67%
400,000 FT ²	\$9,759.00	\$4,492.82	117.21%
500,000 FT ²	\$9,305.00	\$4,290.78	116.86%
600,000 FT ²	\$8,954.00	\$4,161.20	115.18%
800,000 FT ²	\$8,432.00	\$4,002.07	110.69%
Pharmacy With Drive Thru	\$7,227.00	\$4,704.83	53.61%
Fast Food Restaurant	\$30,966.00	\$23,081.40	34.16%
Gas Station Per Fueling Strn.	\$7,908.00	\$5,703.32	38.66%
Convenience Retail	\$34,541.00	\$24,970.27	38.33%
Automotive Repair Shop	\$3,876.00	\$3,992.62	-2.92%
Car Wash per Bay	\$25,916.00	\$14,041.85	84.56%
Carpet Store	\$1,102.00	\$1,006.61	9.48%
Cemetery per Acre	\$755.00	\$800.22	-5.65%
Funeral Home	\$1,979.00	\$2,131.65	-7.16%
Furniture Store	\$799.00	\$856.04	-6.66%
General Recreation	\$2,677.00	\$2,899.73	-7.68%
Oil and Lube Shop per Bay	\$6,257.00	\$10,150.74	-38.36%
Veterinary Clinic	\$5,130.00	\$5,548.75	-7.55%

**EXISTING ROAD IMPACT FEES
IN FLORIDA COUNTIES**

County	Road/Trans
Wakulla	\$521.79
Monroe	\$633.00
Columbia	\$1,046.00
Levy	\$1,046.00
Seminole	\$1,060.75
Miami/Dade	\$1,275.00
Nassau	\$1,429.51
Flagler	\$1,438.10
Hillsborough	\$1,475.00
Gilchrist	\$1,750.00
Pinellas	\$1,923.00
Sumter	\$1,996.00
Volusia	\$2,044.00
Lake	\$2,189.00
Santa Rosa	\$2,237.00
Putnam	\$2,290.00
St Lucie	\$2,324.00
Bay	\$2,352.06
Hendry	\$2,490.00
Bradford	\$2,500.00
Alachua ¹	\$2,798.00
Martin	\$2,891.00
Glades	\$3,363.00
Orange	\$3,500.00
Hernando	\$3,627.00
St. Johns	\$3,830.00
Brevard	\$4,353.00
DeSoto	\$4,750.00
Palm Beach	\$4,821.56
Citrus	\$4,852.54
Charlotte	\$5,080.00
Indian River	\$5,202.00
Pasco	\$5,313.00
Marion	\$5,462.00
Clay	\$5,814.00
Polk	\$5,844.00
Highlands	\$6,594.00
Osceola	\$6,877.00
Manatee	\$7,013.00
Sarasota	\$8,515.00
Collier	\$8,884.00
Lee	\$8,976.00
Mean	\$3,628
Median	\$2,845
Palm Beach Revised	\$9,353

IX Public Education

The public educational impact of those residential units in terms of students generated 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. Historic and projected school enrollments are shown in Table 28.

**TABLE 28
K-12 ENROLLMENT IN DISTRICT OWNED SCHOOLS
PALM BEACH COUNTY**

School Year	Enrollment
FY2004	167,632
FY2005	172,759
FY2006	173,236
FY2007	170,015
FY2008	169,454
FY2009	169,328
FY2010	168,751
FY2011	167,877
FY2012	168,026
FY2013	169,381
FY2014	171,387
Average 2009-13	168,673

SOURCE: School Board of Palm Beach County, June 2009.

The costs of providing public educational facilities per student are shown in Table 29. These data in Table 29 are from the School District's adopted work plan. The school improvements listed are a combination of new construction, expansion of existing schools, and remodeling of existing schools that provide additional capacity. The per student costs shown are either the designed capacity of the facility or the average attendance over 2009-2013, whichever is more appropriate for the calculation. The Palm Beach County School District has paid for a number

**TABLE 29
PUBLIC EDUCATIONAL CAPITAL COST PER STUDENT**

NEW SCHOOLS	Stations Added	Cost	Cost per Station
Allamanda ES	745	\$28,978,930	\$38,897.89
Banyon Creek ES	500	\$18,484,546	\$36,969.09
Citrus Grove	473	\$14,250,397	\$30,127.69
Forest Park ES	467	\$31,655,184	\$67,784.12
Hagen Rod ES	889	\$31,008,823	\$34,880.57
HL Johnson ES	405	\$16,909,309	\$41,751.38
Palm Beach Gardens ES	738	\$30,243,141	\$40,979.87
Pine Jog ES	960	\$37,613,076	\$39,180.29

**TABLE 29
PUBLIC EDUCATIONAL CAPITAL COST PER STUDENT**

NEW SCHOOLS	Stations Added	Cost	Cost per Station
Sunset Palms ES	960	\$30,065,316	\$31,318.04
Westward ES	1,086	\$32,342,879	\$29,781.66
Carver MS	317	\$11,443,372	\$36,098.97
West Central Communities	960	\$39,407,793	\$41,049.78
West Boca ES	695	\$33,671,229	\$48,447.81
Pahokee MS	736	\$37,296,466	\$50,674.55
Suncoast HS	1,790	\$91,541,495	\$51,140.50
Manatee ES	724	\$21,796,154	\$30,105.19
Galaxy ES	700	\$43,634,679	\$62,335.26
Totals	13,145	\$550,342,789	\$41,867.08
Average Cost per Station			\$41,867.08
VALUE OF NON-SCHOOL FACILITIES			
Buildings			\$91,974,141
Contents			\$64,748,504
Equipment			\$11,000,000
TOTALS			\$167,722,645
Enrollment - 09-13			168,673
Central Facilities per Student			\$994.37
Acres Owned			4,558
Value per Acre			\$130,800
Total Land Value			\$596,186,400
Average 5-Year Enrollment			168,673
Land per Student			\$3,534.58
Facility and Land Cost per Student			\$46,396.03
Outstanding Debt			\$2,070,144,000
Enrollment 09-13			168,673
Debt per Student			\$12,273.15
Facility & Land Cost per Student After Debt			\$34,122.88

SOURCE: Palm Beach County School Board, "06-11 Work Plan," February 2009.
Superintendent's Annual Financial Report, June 30, 2008, page 9.

of their facilities with debt. New development will pay for this debt along with existing. Therefore the outstanding debt per student is subtracted from the total cost per student to arrive at the net facility cost.

The State of Florida provides capital funds to all school districts, including Palm Beach County. Additionally, school districts are authorized to impose a Capital Improvements Tax (CIT) of up to 1.75 mills (\$1.75 per \$1,000 of taxable value) for capital projects. The State of Florida pays for 2.30% of all school capital projects in Palm Beach County. The State does provide 3.56% of capacity expanding costs improvements. A credit will be provided for this assistance. See Table 31.

**TABLE 30
SOURCES AND USES OF EDUCATIONAL CAPITAL FUNDS**

SOURCE	FY2009-2013	%
State Sources		
Class Size Reduction	\$0	
CO & DS	\$5,219,870	
PECO Bonds - Maintenance	\$34,489,654	
PECO Bonds - Const.	\$9,994,456	
Subtotal State Sources	\$49,703,980	2.30%
Enrollment 09-14	168,673	
State per Student	\$294.68	
State Capital Sources	\$15,214,326	
State Capital per Student	\$90.20	
Local Sources		
Special Millage	\$1,412,459,819	
Carryover	\$196,657,426	
Impact Fees	\$13,696,550	
Interest Income	\$16,000,000	
Subtotal Local Sources	\$1,638,813,795	75.86%
Other Revenue Sources		
COPs Proceeds	\$304,848,332	
Equipment Lease	\$0	
Referendum	\$167,000,000	
Subtotal Other Revenue Sources	\$471,848,332	21.84%
TOTAL CAPITAL REVENUES	\$2,160,366,107	100.00%
EXPENSES		
New Schools	\$210,689,640	9.75%
Modernization/Replacement	\$135,385,031	6.27%
Additions & Remodeling	\$81,700,983	3.78%
New Capacity	\$427,775,654	19.80%
Debt Service	\$1,000,777,822	
Educational Technology	\$89,613,024	4.15%
Maintenance	\$165,411,439	7.66%
Other	\$302,892,081	14.02%
Security	\$7,037,988	0.33%
Technology	\$140,401,830	6.50%
Transportation	\$26,456,270	1.22%
TOTAL CAPITAL EXPENSES	\$2,160,366,108	100.00%
For Capacity	\$427,775,654	19.80%
% for Capacity	19.80%	

SOURCE: Palm Beach County School District, "09-13 Work Plan," September 10, 2008.

Non-capacity improvements consume 80.2% of all available capital funds, leaving 19.8% for capacity expansions. These expansions are paid for largely by the on-going CIT, which will be paid by new development along with existing. A credit will be provided for such future payments. See Table 32.

**TABLE 31
CREDIT FOR STATE FUNDING**

State Allocation per Year	\$294.68
State Capital per Year	\$90.20
Interest Rate	4.21%
Period	25
Present Value per Student	\$1,378.35

**TABLE 32
EDUCATIONAL CREDIT CALCULATION
PALM BEACH COUNTY**

	CAPITAL MILLAGE
CIT Millage 2009-13	1.750
Percent to Capacity	19.80%
Net Capital Millage	0.3465
Taxable Value (Millions)	\$145,989.9
Escalated Value (Millions)	\$147,449.6
Student Population	168,673
Taxable Value per Student	\$865,522
Capital Millage Rate (Per \$1,000)	\$0.3465
Annual Tax Payments per Student	\$299.92
Capitalization Period	25.00
Taxable Value Growth Rate	3.00%
Capitalization Rate	6.21%
Net Capitalization Rate	3.21%
Capitalized Taxes per Student	\$5,102.42

SOURCE: Palm Beach County School District, Five Year Capital Plan, September 10, 2008.

Table 32 sets out the credit for the payment of the locally imposed Capital Improvement Tax. The effective tax rate for capacity expansions is \$0.3465 per \$1,000 of taxable value. This rate is applied to total taxable value per student at 95%. See Table 5. The total taxable value is escalated because the resulting number is to represent total taxable values over the next 5 years. Additionally, the total taxable value is divided by the average enrollment over the next 5 years. The result is \$865,522 in taxable value per student and \$299.92 in revenue per student. This amount is allowed to escalate at 3% per year for the next 25 years. The present value of this 25 year stream is calculated using a discount rate of 6.21%, which is the standard discount rate of 4.4.21% plus a 2% risk premium. A risk premium is employed because the revenue values are escalating, thus introducing a degree of risk. The credit provided is \$5,102.42 per student.

The formula for the School Impact Fee is:

EDUCATIONAL COST PER STUDENT = COST PER STUDENT STATION PLUS LAND AND ANCILLARY COSTS PER STUDENT – OUTSTANDING DEBT PER STUDENT

NET LOCAL COST PER STUDENT = (EDUCATIONAL COST PER STUDENT – STATE CREDIT PER STUDENT – LOCAL CREDIT PER STUDENT) * (1-PAST PAYMENT CREDIT)

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

The method of calculating the educational impact fee for 2009 has changed from the existing (2005) calculations. There major changes are: 1) all costs of providing a student station are included, 2) the cost of interest has been dropped, 3) a credit for outstanding Certificates of Participation has been included, and 4) the credit for the sales tax has been dropped since the sales tax has expired. The changes are shown below:

Changes 2005 to 2009

	2009	2005	% Change
Facility Cost per Student	\$46,396	\$19,757	134.8%
Interest cost per Student	\$0	\$6,241	-100.0%
Cost per Student	\$46,396	\$25,998	78.5%
State Allocation per Student	\$1,378	\$1,981	-30.4%
Local Cost per Student	\$45,018	\$24,017	87.4%
Local Credits			
Credit for Outstanding COPs	\$12,273	\$0	100.0%
Credit for Future Property Taxes per Student	\$5,102	\$13,416	-62.0%
Credit for Future Sales Taxes per Student	\$0	\$1,251	-100.0%
Total Credit for Local Taxes	\$17,376	\$14,667	18.5%
Net Cost	\$27,642	\$9,350	195.6%
Past Payment Credit	\$608	\$985	-38.2%
Cost per Student Charged	\$27,034	\$8,365	223.2%

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	\$4,457.39	\$132.42	\$4,324.97	\$1,727.74	\$2,597.22
801 – 1,399	0.243	\$11,281.53	\$335.16	\$10,946.37	\$4,372.86	\$6,573.51
1,400 - 1,999	0.364	\$16,882.85	\$501.56	\$16,381.28	\$6,544.01	\$9,837.28
2,000 - 3,599	0.503	\$23,351.98	\$693.75	\$22,658.22	\$9,051.52	\$13,606.70
3,600 and Over	0.611	\$28,361.61	\$842.58	\$27,519.03	\$10,993.32	\$16,525.71

EXISTING & REVISED SCHOOL FEE CALCULATIONS

	Revised	Existing	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$2,597.22	\$806.60	222.0%
801 - 1,399	\$6,573.51	\$2,032.91	223.4%
1,400 - 1,999	\$9,837.28	\$3,046.23	222.9%
2,000 - 3,599	\$13,606.70	\$4,208.34	223.3%
3,600 and Over	\$16,525.71	\$5,114.18	223.1%

EXISTING SCHOOL IMPACT FEES

County	School Fee
Gilchrist	\$750.00
Bradford	\$1,000.00
Baker	\$1,500.00
Columbia	\$1,500.00
Indian River	\$1,755.96
Broward (non-infill)	\$1,844.00
Hillsborough	\$2,000.00
Sarasota	\$2,032.00
Citrus	\$2,109.05
Miami/Dade	\$2,448.00
Marion	\$3,516.00
Flagler	\$3,600.00
Nassau	\$3,726.00
St. Johns	\$3,895.00
Palm Beach	\$3,997.92
Polk	\$4,171.00
Hernando	\$4,266.00
Lee	\$4,309.00
Glades	\$4,322.00

EXISTING SCHOOL IMPACT FEES

County	School Fee
Putnam	\$4,347.00
Pasco	\$4,356.00
Brevard	\$4,445.40
DeSoto	\$4,562.00
Seminole	\$5,000.00
Hendry	\$5,100.63
St Lucie	\$5,447.00
Martin	\$5,567.39
Highlands	\$5,801.00
Volusia	\$6,066.00
Manatee	\$6,350.00
Clay	\$7,034.00
Lake	\$9,324.00
Osceola	\$9,981.00
Collier	\$10,099.00
Orange	\$11,829.00
Mean	\$4,515.75
Median	\$4,309.00
Palm Beach Revised	\$9,837.28

NOTE: A number of the above counties have suspended are or a part of the collection of the impact fees shown due to the current economic recession.