

2012 UPDATE OF IMPACT FEES

PREPARED FOR
PALM BEACH COUNTY
IMPACT FEE ADVISORY
COMMITTEE

By

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I Summary

The 2012 updated impact fees for Palm Beach County are shown below. The existing fees and the percentage increases are in the following table.¹ The 2012 fees represent substantial increases over existing impact fees.

2012 UPDATED IMPACT FEES

Residential	Roads	Law	Fire	Bldgs	Parks	Schools	Library	Total
Single Family Detached	\$8,592	\$135	\$0	\$757	\$830	\$1,800	\$283	\$12,396
Non-Residential								
Drive-in Bank Per 1,000 FT ²	\$22,523	\$11	\$0	\$1,088				\$23,622
Mini-Warehouse Per 1,000 FT ²	\$643	\$40	\$0	\$58				\$741
Hotel Per Room	\$2,297	\$111	\$0	\$210	\$288			\$2,905
Movie Theater Per Seat	\$480	\$60	\$0	\$41				\$581
Racquet Club Per Court	\$11,030	\$60	\$0	\$933				\$12,024
Church/Synagogue Per 1,000 FT ²	\$2,482	\$60	\$0	\$222				\$2,765
Day Care Center Per 1,000 FT ²	\$11,380	\$60	\$0	\$1,098				\$12,539
Quality Restaurant Per 1,000 FT ²	\$14,459	\$60	\$0	\$1,338				\$15,857
High Turnover Rest. Per 1,000 Ft ²	\$20,773	\$60	\$0	\$1,424				\$22,257
New Car Sales Per 1,000 FT ²	\$8,138	\$60	\$0	\$600				\$8,798
Office Per 1,000 FT ² :								
<= 10,000 FT ²	\$5,864	\$11	\$0	\$480				\$6,355
50,000 FT ²	\$4,046	\$11	\$0	\$526				\$4,583
100,000 FT ²	\$3,449	\$11	\$0	\$656				\$4,117
150,000 FT ²	\$3,122	\$11	\$0	\$640				\$3,773
200,000 FT ²	\$2,944	\$11	\$0	\$631				\$3,586
Medical Buildings:								
Medical Offices Per 1,000 FT ²	\$9,332	\$11	\$0	\$1,020				\$10,363
Hospitals Per 1,000 FT ²	\$4,249	\$11	\$0	\$873				\$5,133
Nursing Home Per 1,000 FT ²	\$624	\$11	\$0	\$104				\$739
Industrial Buildings:								
Gen. Industrial Per 1,000 FT ²	\$1,791	\$18	\$0	\$270				\$2,079
Warehousing Per 1,000 FT ²	\$919	\$40	\$0	\$121				\$1,079
General Commercial Retail Per 1,000 FT ² :								
<= 10,000 FT ²	\$16,658	\$60	\$0	\$1,229				\$17,947
50,000 FT ²	\$13,217	\$60	\$0	\$1,200				\$14,477
100,000 FT ²	\$11,632	\$60	\$0	\$1,189				\$12,881
200,000 FT ²	\$10,116	\$60	\$0	\$1,306				\$11,482
300,000 FT ²	\$9,261	\$60	\$0	\$1,318				\$10,640
400,000 FT ²	\$8,684	\$60	\$0	\$1,333				\$10,077
Pharmacy With Drive Thru	\$6,320	\$60	\$0	\$1,269				\$7,649
Fast Food Restaurant	\$36,290	\$60	\$0	\$1,252				\$37,602
Gas Station Per Fueling Stn.	\$12,089	\$60	\$0	\$1,198				\$13,348
Convenience Retail	\$41,276	\$60	\$0	\$2,218				\$43,554

¹ In this and many other tables in this report, cents have been suppressed for ease of reading and to meet page size limitations. This will occasionally result in totals being slightly different if rows are added manually.

2012 UPDATED IMPACT FEES

Residential	Roads	Law	Fire	Bldgs	Parks	Schools	Library	Total
Automotive Repair Shop	\$3,561	\$60	\$0	\$230				\$3,852
Car Wash per Bay	\$23,810	\$60	\$0	\$2,822				\$26,692
Carpet Store	\$1,009	\$60	\$0	\$1,041				\$2,110
Cemetery per Acre	\$694	\$60	\$0	\$610				\$1,365
Funeral Home	\$1,818	\$60	\$0	\$221				\$2,100
Furniture Store	\$784	\$60	\$0	\$73				\$918
General Recreation	\$2,460	\$60	\$0	\$1,031				\$3,552
Oil and Lube Shop per Bay	\$5,749	\$60	\$0	\$217				\$6,026
Veterinary Clinic	\$4,714	\$60	\$0	\$1,065				\$5,840

NOTE: Slight differences due to rounding.

2012 UPDATED IMPACT FEES

Residential	Revised	Existing	% Change
Single Family Detached	\$12,396	\$10,557	17.4%
Non-Residential			
Drive-in Bank Per 1,000 FT ²	\$23,622	\$24,729	-4.5%
Mini-Warehouse Per 1,000 FT ²	\$741	\$679	9.1%
Hotel Per Room	\$2,905	\$2,535	14.6%
Movie Theater Per Seat	\$581	\$540	7.5%
Racquet Club Per Court	\$12,024	\$7,264	65.5%
Church/Synagogue Per 1,000 FT ²	\$2,765	\$1,810	52.7%
Day Care Center Per 1,000 FT ²	\$12,539	\$9,822	27.7%
Quality Restaurant Per 1,000 FT ²	\$15,857	\$13,508	17.4%
High Turnover Sit-Down Rest. Per 1,000 Ft ²	\$22,257	\$19,339	15.1%
New Car Sales Per 1,000 FT ²	\$8,798	\$6,524	34.9%
Office Per 1,000 FT ² :			
<= 10,000 FT ²	\$6,355	\$3,950	60.9%
50,000 FT ²	\$4,583	\$2,832	61.9%
100,000 FT ²	\$4,117	\$2,484	65.7%
150,000 FT ²	\$3,773	\$2,289	64.8%
200,000 FT ²	\$3,586	\$2,162	65.9%
Medical Buildings:			
Medical Offices Per 1,000 FT ²	\$10,363	\$6,227	66.4%
Hospitals Per 1,000 FT ²	\$5,133	\$3,089	66.2%
Nursing Home Per 1,000 FT ²	\$739	\$845	-12.5%
Industrial Buildings:			
Gen. Industrial Per 1,000 FT ²	\$2,079	\$1,329	56.4%
Warehousing Per 1,000 FT ²	\$1,079	\$893	20.8%
General Commercial Retail Per 1,000 FT ² :			
<= 10,000 FT ²	\$17,947	\$14,996	19.7%
50,000 FT ²	\$14,477	\$8,806	64.4%
100,000 FT ²	\$12,881	\$7,118	81.0%
200,000 FT ²	\$11,482	\$5,903	94.5%

2012 UPDATED IMPACT FEES

Residential	Revised	Existing	% Change
300,000 FT ²	\$10,640	\$5,356	98.7%
400,000 FT ²	\$10,077	\$5,052	99.5%
Pharmacy With Drive Thru	\$7,649	\$5,011	52.6%
Fast Food Restaurant	\$37,602	\$23,388	60.8%
Gas Station Per Fueling Stn.	\$13,348	\$6,069	120.0%
Convenience Retail	\$43,554	\$25,698	69.5%
Automotive Repair Shop	\$3,852	\$4,358	-11.6%
Car Wash per Bay	\$26,692	\$14,884	79.3%
Carpet Store	\$2,110	\$1,075	96.3%
Cemetery per Acre	\$1,365	\$869	57.1%
Funeral Home	\$2,100	\$2,438	-13.9%
Furniture Store	\$918	\$924	-0.7%
General Recreation	\$3,552	\$2,968	19.7%
Oil and Lube Shop per Bay	\$6,026	\$10,457	-42.4%
Veterinary Clinic	\$5,840	\$5,617	4.0%

The typical residential impact fee would increase by 17%. The typical non-residential fee would change from a decrease of 42% to an increase of 120%, with an average of 43.7%. 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 the cost of road.

COMPONENTS OF CHANGE

Change	Revised	Existing	Change	% Change
Roads	\$8,592	\$5,075	\$3,517	69.3%
Law	\$135	\$179	(\$44)	-24.4%
Fire	\$0	\$556	(\$556)	-100.0%
Public Buildings	\$757	\$136	\$621	456.9%
Library	\$283	\$148	\$135	91.1%
Parks	\$830	\$1,417	(\$588)	-41.5%
Schools	\$1,800	\$3,046	(\$1,246)	-40.9%
Total	\$12,396	\$10,557	\$1,838	17.4%

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.

The Federal Highway Administration publishes road and highways construction cost index, shown below. These data show that road construction costs increased at double-digit rates for some of the recent past, while experiencing a decline over the past few years.

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	4.74%	Not Reported
1996	\$1,144,759	\$299,756	\$1,444,515	2.27%	Not Reported
1998	\$1,398,830	\$390,314	\$1,789,144	11.29%	Not Reported
2000	\$1,461,194	\$386,287	\$1,847,481	1.62%	Not Reported
2003	\$1,671,588	\$138,453	\$1,810,041	-0.68%	Not Reported
2005	\$1,868,000	\$154,721	\$2,022,721	5.71%	8.49%
2007	\$3,610,000	\$299,005	\$3,909,005	39.02%	17.39%
2009	\$2,726,000	\$755,000	\$3,481,000	-5.63%	-2.96%
2012	\$3,065,000	\$375,000	\$3,440,000	-0.39%	0.00%
Annual Growth - 2000-2012				5.32%	2.38%

SOURCE: Palm Beach County Engineering Department, April 2012, and Federal Highway Administration, Office of Highway Policy Information, "National Highway Construction Cost Index (NHCCI)."

On balance, Palm Beach County's road costs and grown at 5.32% as contracted with a national rate of 2.38%.

The impact fees presently charged by other Florida counties are shown below. It is clear that if Palm Beach County were to adopt the 2012 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 \$10,557.04 for a typical single family home, third highest in the state. The 2012 single family fee, with the 5% discount, would represent no increase from the existing fee. Many non-residential fees would increase because non-residential developments are not charged school impact fees and therefore would not benefit from their suspension.

IMPACT FEES IN OTHER FLORIDA COUNTIES²

County	Total Impact Fee	County	Total Impact Fee
Alachua Co	\$5,776.00	Manatee Co	\$6,249.00
Brevard Co	\$4,834.00	Marion Co	\$4,254.00
Broward Co	\$10,494.00	Martin Co	14,525.00
Charlotte Co	\$1,832.00	Monroe Co	1,534.00
Citrus Co	\$5,672.00	Nassau Co	3,726.00
Clay Co	Suspended	Orange Co.	10,760.00
Collier Co	\$17,954.00	Osceola Co	18,173.00
Columbia Co	Suspended	Palm Beach Co	\$10,557.00
Miami/Dade Co	\$9,679.00	Pasco Co	15,130.00
DeSoto Co	Suspended	Pinellas Co	2,066.00

² Many Florida jurisdictions have taken temporary actions with respect to impact fees. Some have suspended some or collections. Counties that have suspended all collections are shown above. All amounts shown are the amounts actually charged, which may have been reduced from the amount originally adopted.

IMPACT FEES IN OTHER FLORIDA COUNTIES²

County	Total Impact Fee	County	Total Impact Fee
Flagler Co	\$5,307.00	Polk Co	4,160.00
Gilchrist Co	\$3,500.00	Putnam Co	Suspended
Glades Co	Suspended	Santa Rosa Co	Suspended
Hardee Co	Suspended	St. Johns Co	11,795.00
Hendry Co	Suspended	St. Lucie Co	12,870.00
Hernando Co	Suspended	Sarasota Co	7,284.00
Highlands Co	Suspended	Seminole Co	6,251.00
Hillsborough Co	\$5,878.00	Sumter Co	2,997.00
Indian River Co	\$8,708.00	Volusia Co	6,065.00
Lake Co	\$581.00	Mean	7,539.10
Lee Co	\$13,035.00	Median	6,065.00
Levy Co	\$2,066.00	Palm Beach Revised	\$12.936.00

* 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 2012 permanent resident population is estimated to be 1,331,382, with 594,303 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 2012

	1980	1990	2000	2012
RESIDENT POPULATION	576,863	863,518	1,131,184	1,331,382
TOTAL HOUSING UNITS	295,664	461,665	556,428	609,745
OCCUPIED YEAR-ROUND	234,339	365,558	474,175	548,864
PERMANENT RESIDENTS PER UNIT	2.462	2.362	2.386	2.426
SEASONALLY OCCUPIED UNITS	9,066	51,593	52,874	65,334
TRANSIENT UNITS *	42,606	44,514	64,663	87,173
PERMANENT RESIDENTS	576,863	863,518	1,131,184	1,331,382
SEASONAL RESIDENTS	22,317	121,873	126,135	156,149
TRANSIENTS @ 1.75 PER UNIT	74,561	77,900	113,160	152,553
PEAK POPULATION	673,741	1,063,290	1,370,480	1,640,083
RATIO OF PEAK TO PERMANENT	1.17	1.231	1.212	1.232
2009 ESTIMATES;				
County-Wide Permanent Population				1,331,382
Total Peak Population				1,640,083
Unincorporated Area Permanent Population				594,303
Unincorporated Area Peak Population				732,121

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

2. 2000 and 2010 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.

Table 1 shows the 2012 estimate of peak population in Palm Beach County of 1,640,083. 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 123.2% 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 2010 census and of the 2012 American Community Survey. 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
POPULATION BY SIZE AND TYPE OF RESIDENCE
2000 & 2010**

	2000	2010
1 unit per structure		
0 Bedroom	2.811	na
1 Bedroom	2.481	1.336
2 bedrooms	2.094	1.717
3 bedrooms	2.659	2.476
4 bedrooms	3.258	3.032
5 or more bedrooms	3.789	3.346
Average	2.632	2.508
2-5 units per structure		
0 Bedroom	1.965	1.290
1 or under bedroom	2.142	1.529
2 bedrooms	2.214	2.345
3 bedrooms	2.934	3.923
4 or more bedrooms	3.488	2.647
Average	2.299	1.892
5 or more units per structure		
0 Bedroom	1.389	0.885
1 or under bedroom	1.472	1.378
2 bedrooms	1.755	2.054
3 bedrooms	2.405	3.072
4 or more bedrooms	2.796	2.214
Average	1.717	1.346
Mobile homes		
0 Bedroom	2.218	1.700
1 or under bedroom	2.074	1.782
2 bedrooms	2.028	3.128
3 bedrooms	2.965	5.070
4 or more bedrooms	3.988	3.364
Average	2.248	3.277

SOURCE: Bureau of the Census, 2000 and 2010 Censuses of the Population

Dwelling unit occupancies have decreased for single and multi-family units, but increased for mobile homes.

**TABLE 2-2
DWELLING UNIT OCCUPANCY BY SIZE OF UNIT IN SQUARE FEET
PALM BEACH COUNTY 2010**

RESIDENTIAL UNITS BY SIZE	Based on 2000 Census		Based on 2010 Census	
	TOTAL	IN PUBLIC SCHOOL	TOTAL	IN PUBLIC SCHOOL
800 Feet and Under	1.963	0.123	1.171	0.152
801 - 1,399	2.308	0.252	2.351	0.305
1,400 - 1,999	2.712	0.403	2.523	0.327
2,000 - 3,599	3.153	0.569	2.753	0.357
3,600 and Over	3.494	0.697	2.620	0.340

SOURCE: Palm Beach County School Board.

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

While total occupancy increased for the smallest units, it tended to decline for larger. There was an increase in occupancy by children in Palm Beach County Schools. This may be the “downsizing” that has been frequently discussed in the press.

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 2012**

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 - LIBRARIES	
Amount	\$30.5 Million
Term (Years)	20 Years
Interest Rate	3.9%
Authorized	2003
GENERAL OBLIGATION - LIBRARIES	
Amount	\$22.2 Million
Term (Years)	20 Years
Interest Rate	4.18%
Authorized	2006
GENERAL OBLIGATION - LIBRARIES	
Amount	\$19.5 Million
Term (Years)	13 Years
Interest Rate	2.70%
Authorized	2003
GENERAL OBLIGATION - PARKS	
Amount	\$28.7 Million
Term (Years)	15 Years
Interest Rate	4.9%
Authorized	2006
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	

**Table 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY 2012**

ISSUE/PURPOSE	AMOUNT
Amount	\$79.3 Million
Term (Years)	27 Years
Interest Rate	6.7%
Authorized	1990
NON-AD VALOREM - CRIMINAL JUSTICE	
Amount	\$18.6 Million
Term (Years)	14 Years
Interest Rate	3.7%
Authorized	2002
REVENUE/NON-AD VALOREM - PARKS	
Amount	\$6.5 Million
Term (Years)	11 Years
Interest Rate	3.3%
Authorized	2003
REVENUE/NON-AD VALOREM - PUBLIC BUILDINGS	
Amount	\$94.3 Million
Term (Years)	20 Years
Interest Rate	3.9%
Authorized	2004
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	
Amount	\$13.5 Million
Term (Years)	13 Years
Interest Rate	3.6%
Authorized	2006
REVENUE/NON-AD VALOREM - PARKS	
Amount	\$10.2 Million
Term (Years)	11 Years
Interest Rate	3.8%
Authorized	2005
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	
Amount	\$9.5 Million
Term (Years)	11 Years
Interest Rate	3.6%
Authorized	2008
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	
Amount	\$176.6 Million
Term (Years)	30 Years
Interest Rate	4.8%
Authorized	2008
REVENUE/NON-AD VALOREM - PUBLIC BUILDINGS	
Amount	\$81.3 Million
Term (Years)	28 Years
Interest Rate	3.5%
Authorized	2004

**Table 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY 2012**

ISSUE/PURPOSE	AMOUNT
REVENUE/NON-AD VALOREM - PUBLIC BUILDINGS	
Amount	\$32.8 Million
Term (Years)	16 Years
Interest Rate	5.1%
Authorized	1997
REVENUE/NON-AD VALOREM - PUBLIC BLDG	
Amount	Million
Term (Years)	20 Years
Interest Rate	3.9%
Authorized	2004
REVENUE/NON-AD VALOREM - PARKS	
Amount	Million
Term (Years)	11 Years
Interest Rate	3.8%
Authorized	2005
REVENUE/NON-AD VALOREM - PARKS	
Amount	Million
Term (Years)	20 Years
Interest Rate	4.0%
Authorized	2006
REVENUE/NON-AD VALOREM - PUBLIC BLDG	
Amount	Million
Term (Years)	28 Years
Interest Rate	3.5%
Authorized	2004
REVENUE/NON-AD VALOREM - POOLED	
Amount	Million
Term (Years)	20 Years
Interest Rate	4.0%
Authorized	2005
Use of Funds	
Public Blds	Million
Parks	Million
POOLED/NON-AD VALOREM - PARKS	
Amount	Million
Term (Years)	20 Years
Interest Rate	4.0%
Authorized	2006
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	
Amount	Million
Term (Years)	30 Years
Interest Rate	4.8%
Authorized	2008
TOTAL DEBT	\$644.4 Million

**Table 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY 2012**

ISSUE/PURPOSE	AMOUNT	
PARKS – TOTAL ¹	\$66.3	Million
Ad Valorem	\$49.6	Million
Non-Ad Valorem	\$16.7	Million
LIBRARIES - TOTAL	\$72.2	Million
Ad Valorem	\$72.2	Million
Non-Ad Valorem	\$0.0	Million
PUBLIC BUILDINGS - TOTAL	\$505.9	Million
Ad Valorem	\$0.0	Million
Non-Ad Valorem	\$505.9	Million
FIRE/RESCUE - TOTAL	\$0.0	Million
Ad Valorem	\$0.0	Million
Non-Ad Valorem	\$0.0	Million
ROADS - TOTAL	\$0.0	Million
Ad Valorem	\$0.0	Million
Non-Ad Valorem	\$0.0	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
Years Paid	6.83	Years
Years to Pay	11.92	Years
Average Interest Rate	4.42%	
FIRE/RESCUE		
Average Maturity (Years)	0.00	Years
Years Paid	0.00	Years
Years to Pay	0.00	Years
Average Interest Rate	0.0%	
ROADS		

**Table 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY 2012**

ISSUE/PURPOSE	AMOUNT
Average Maturity (Years)	0.00 Years
Years Paid	0.00 Years
Years to Pay	0.00 Years
Average Interest Rate	0.0%
CREDIT CALCULATION PARAMETERS:	
CAPITALIZATION PERIOD	25.00 Years
DISCOUNT RATE	4.13%
PRESENT VALUE FACTOR	15.41

SOURCE: Office of Financial Management and Budget, Palm Beach County, April 2012.

NOTE: 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 were used, weighting (or lack thereof) would be an issue.

¹ There will be an adjustment to outstanding park debt due to some of the debt being used for municipal or Glades area park improvements. See Section III.

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 4.31%. 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
2011-12

REVENUE SOURCE	AMOUNT	
	(000)	PER CENT
Property Taxes	\$872,750	33.2%
Other Taxes	\$207,991	7.9%
Intergovernmental	\$522,017	19.9%
Internal	\$448,608	17.1%
Charges for Services	\$505,704	19.3%
Miscellaneous	\$69,330	2.6%
TOTAL	\$2,626,400	100.0%

SOURCE: Office of Financial Management and Budget,
Palm Beach County, April 2012.

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 33.2% 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 4.0% of the Palm Beach County tax base is vacant land. This also shows that percentage of property taxes would be paid by vacant land. Given that property taxes constitute 33.2% of governmental funds receipts, it follows that 1.3% of governmental funds receipts are paid by vacant property. Because vacant land pays 1.3% of governmental funds receipts, it is presumed that vacant land has paid the same percentage (1.3%) of the cost of existing infrastructure that is financed through the governmental funds.

**TABLE 5
TAXABLE VALUE BY TYPE OF PROPERTY
PALM BEACH COUNTY 2012**

PROPERTY TYPE	AMOUNT (000,000)	PER CENT
Developed Single Family	\$72,589.1	57.79%
Vacant Single Family	\$2,333.8	1.86%
Mobile Home	\$112.0	0.09%
Multifamily	\$4,270.9	3.40%
Condominia	\$20,993.1	16.71%
Cooperatives	\$657.6	0.52%
Retirement Homes	\$393.6	0.31%
Developed Commercial	\$15,775.2	12.56%
Vacant Commercial	\$1,163.7	0.93%
Developed Industrial	\$4,436.0	3.53%
Vacant Industrial	\$370.0	0.29%
Agricultural	\$1,032.8	0.82%
Institutional	\$1,387.4	1.10%
Other	\$103.2	0.08%
TOTAL - Taxable Value	\$125,618.4	100.00%
TAXABLE VALUE (at 95%)	\$119,337.5	95.00%
TAXABLE PER CAPITA-PEAK		\$72,763.1
TOTAL VACANT*	\$5,003.5	3.98%
TOTAL RESIDENTIAL (at 95%)	\$94,065.6	78.82%
TAXABLE PER CAPITA-RESIDENT		\$70,652.6

SOURCE: Palm Beach County Property Appraiser, September 2012

* 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 \$49.6 million in outstanding general obligation debt for parks. This debt is reduced by \$2.8 million because that amount was used to provide park improvement in municipalities and the Glades area, which park impact fees are not collected. The net amount is \$46.8 million. Additionally, \$16.7 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	\$119,337 Million
PARK GENERAL OBLIGATION DEBT	\$46.8 Million
MATURITY	19.25 Years
YEARS TO GO	11.75 Years
INTEREST RATE	4.9%
AVERAGE ANNUAL DEBT SERVICE	\$3.79 Million
DEBT SERVICE MILLAGE	\$0.032 Per \$1,000
AVERAGE TAXABLE VALUE PER CAPITA	\$72,763
ANNUAL TAX PAYMENTS	\$2.31 Per year
CAPITALIZATION PERIOD (Years)	11.75
DISCOUNT RATE	4.85%
CREDIT FOR FUTURE G.O. PAYMENTS PER CAPITA	\$20.36
CREDIT FOR PAST PAYMENTS	1.3% Of Total
PARK NON-AD VALOREM DEBT	\$16.7 Million
MATURITY	14 Years
YEARS TO GO	12 Years
INTEREST RATE	3.8%
AVERAGE ANNUAL DEBT SERVICE	\$1.5 Million
DEBT SERVICE PER CAPITA	\$0.93 Per year
CAPITALIZATION PERIOD (Years)	25
DISCOUNT RATE	4.13%
CREDIT FOR NON-G.O. PAYMENTS PER CAPITA	\$14.37
TOTAL FUTURE CREDITS PER CAPITA	\$34.73
CREDIT FOR STATE PARK GRANTS & ASSISTANCE	8.00% of Total
PAST PAYMENT CREDIT	1.30% of Total

Table 7 shows the levels of service by type of park and the cost of land acquisition and park development, again by type of park. At this time and for the foreseeable future, Palm Beach County will not be adding to its inventory of park land. Rather, it will be developing the land that it already has in inventory. Thus, the future level of service for park lands is set to zero.

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	2,340	479	5,462
Improved Acres	1,431	297	3,859
PER 1,000 POPULATION			
Population Served	1,640,083	1,640,083	1,640,083
Total Acres	1.427	0.292	3.330
Improved Acres	0.873	0.181	2.353
LEVEL OF SERVICE FOR:	DISTRICT	BEACH	REGIONAL
Total Acres	1.427	0.292	3.330
Improved Acres	0.873	0.181	2.353
CAPITAL COSTS	PROVISION	COST PER	
DISTRICT PARKS	PER 1,000	ACRE	CAPITA
Total Acres	0.000	\$43,639	\$0.00
Improved Acres	0.87	\$108,990	\$95.15
BEACH PARKS			
Total Acres	0.00	\$743,897	\$0.00
Improved Acres	0.18	\$664,810	\$120.33
REGIONAL PARKS			
Total Acres	0.00	\$86,000	\$0.00
Improved Acres	2.35	\$78,724	\$185.24

SOURCE: Palm Beach County, Parks and Recreation Department, April 2012.

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%	\$400.72
SCHEDULE B	75.0%	100.0%	100.0%	\$376.93
SCHEDULE C	50.0%	100.0%	100.0%	\$353.15
SCHEDULE D	25.0%	100.0%	100.0%	\$329.36
SCHEDULE E	0.0%	100.0%	100.0%	\$305.57
SCHEDULE F	100.0%	75.0%	100.0%	\$370.64

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%	\$346.85
SCHEDULE H	50.0%	75.0%	100.0%	\$323.06
SCHEDULE I	25.0%	75.0%	100.0%	\$299.28
SCHEDULE J	0.0%	75.0%	100.0%	\$275.49
SCHEDULE K	100.0%	50.0%	100.0%	\$340.56
SCHEDULE L	75.0%	50.0%	100.0%	\$316.77
SCHEDULE M	50.0%	50.0%	100.0%	\$292.98
SCHEDULE N	25.0%	50.0%	100.0%	\$269.19
SCHEDULE O	0.0%	50.0%	100.0%	\$245.41
SCHEDULE P	100.0%	25.0%	100.0%	\$310.47
SCHEDULE Q	75.0%	25.0%	100.0%	\$286.69
SCHEDULE R	50.0%	25.0%	100.0%	\$262.90
SCHEDULE S	25.0%	25.0%	100.0%	\$239.11
SCHEDULE T	0.0%	25.0%	100.0%	\$215.32
SCHEDULE U	100.0%	0.0%	100.0%	\$280.39
SCHEDULE V	75.0%	0.0%	100.0%	\$256.60
SCHEDULE W	50.0%	0.0%	100.0%	\$232.82
SCHEDULE X	25.0%	0.0%	100.0%	\$209.03
SCHEDULE Y	0.0%	0.0%	100.0%	\$185.24

Source: Palm Beach County Department of Parks and Recreation.

The formula for calculating the parks impact fee is:

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

$$\text{CREDITS} = 0.0930 * \text{COST PER UNIT} + [(\$34.73) \times \text{POPULATION PER UNIT}]$$

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

NOTE: The state grant credit (8%) is incorporated with the past payment credit (1.3%) in calculating cost (1.3% + 8% = 9.3%)

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	1.171	\$469.21	\$84.30	\$384.91
801 - 1,399	2.351	\$942.22	\$169.29	\$772.93
1,400 - 1,999	2.523	\$1,011.21	\$181.68	\$829.53
2,000 - 3,599	2.753	\$1,103.31	\$198.23	\$905.08
3,600 and Over	2.620	\$1,050.06	\$188.66	\$861.40
Hotel/Motel per Room	0.875	\$350.63	\$63.00	\$287.63

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, Loxahatchee Groves, Mangonia Park, and Unincorporated Zones 1, 2 & 3.

	Revised	Existing	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$384.91	\$973.61	-60.47%
801 - 1,399	\$772.93	\$1,177.74	-34.37%
1,400 - 1,999	\$829.53	\$1,346.39	-38.39%
2,000 - 3,599	\$905.08	\$1,539.87	-41.22%
3,600 and Over	\$861.40	\$1,690.67	-49.05%
Hotel/Motel per Room	\$287.63	\$593.75	-51.56%

NOTE: Loxahatchee Groves was added to Schedule A, Table 9.1. Lantana was moved from Schedule W, Table 9.23, to Schedule U and to Table 9.21.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$441.35	\$81.71	\$359.64
801 - 1,399	2.351	\$886.28	\$164.09	\$722.19
1,400 - 1,999	2.523	\$951.17	\$176.10	\$775.07
2,000 - 3,599	2.753	\$1,037.81	\$192.14	\$845.67
3,600 and Over	2.620	\$987.72	\$182.87	\$804.85
Hotel/Motel per Room	0.875	\$329.81	\$61.06	\$268.75

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

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$413.51	\$79.12	\$334.39
801 - 1,399	2.351	\$830.37	\$158.89	\$671.48
1,400 - 1,999	2.523	\$891.17	\$170.52	\$720.65
2,000 - 3,599	2.753	\$972.34	\$186.05	\$786.29
3,600 and Over	2.620	\$925.40	\$177.07	\$748.33
Hotel/Motel per Room	0.875	\$309.01	\$59.13	\$249.88

SCHEDULE C MUNICIPALITIES: None

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$385.65	\$76.53	\$309.12
801 - 1,399	2.351	\$774.43	\$153.68	\$620.75
1,400 - 1,999	2.523	\$831.13	\$164.94	\$666.19
2,000 - 3,599	2.753	\$906.83	\$179.96	\$726.87
3,600 and Over	2.620	\$863.06	\$171.27	\$691.79
Hotel/Motel per Room	0.875	\$288.19	\$57.19	\$231.00

SCHEDULE C MUNICIPALITIES: None

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$357.80	\$73.94	\$283.86
801 - 1,399	2.351	\$718.49	\$148.48	\$570.01
1,400 - 1,999	2.523	\$771.10	\$159.35	\$611.75
2,000 - 3,599	2.753	\$841.33	\$173.87	\$667.46
3,600 and Over	2.620	\$800.72	\$165.47	\$635.25
Hotel/Motel per Room	0.875	\$267.37	\$55.25	\$212.12

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

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$433.99	\$81.03	\$352.96
801 - 1,399	2.351	\$871.49	\$162.71	\$708.78
1,400 - 1,999	2.523	\$935.30	\$174.62	\$760.68
2,000 - 3,599	2.753	\$1,020.49	\$190.53	\$829.96
3,600 and Over	2.620	\$971.24	\$181.33	\$789.91
Hotel/Motel per Room	0.875	\$324.31	\$60.55	\$263.76

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

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$406.13	\$78.44	\$327.69
801 - 1,399	2.351	\$815.55	\$157.51	\$658.04
1,400 - 1,999	2.523	\$875.27	\$169.04	\$706.23
2,000 - 3,599	2.753	\$954.99	\$184.44	\$770.55
3,600 and Over	2.620	\$908.90	\$175.54	\$733.36
Hotel/Motel per Room	0.875	\$303.49	\$58.61	\$244.88

SCHEDULE F MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$378.28	\$75.85	\$302.43
801 - 1,399	2.351	\$759.61	\$152.30	\$607.31
1,400 - 1,999	2.523	\$815.23	\$163.46	\$651.77
2,000 - 3,599	2.753	\$889.49	\$178.35	\$711.14
3,600 and Over	2.620	\$846.56	\$169.74	\$676.82
Hotel/Motel per Room	0.875	\$282.68	\$56.68	\$226.00

SCHEDULE H MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$350.43	\$73.26	\$277.17
801 - 1,399	2.351	\$703.70	\$147.11	\$556.59
1,400 - 1,999	2.523	\$755.23	\$157.88	\$597.35
2,000 - 3,599	2.753	\$824.01	\$172.26	\$651.75
3,600 and Over	2.620	\$784.24	\$163.94	\$620.30
Hotel/Motel per Room	0.875	\$261.87	\$54.74	\$207.13

SCHEDULE I MUNICIPALITIES: Tequesta.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$322.58	\$70.67	\$251.91
801 - 1,399	2.351	\$647.76	\$141.90	\$505.86
1,400 - 1,999	2.523	\$695.19	\$152.29	\$542.90
2,000 - 3,599	2.753	\$758.51	\$166.16	\$592.35
3,600 and Over	2.620	\$721.90	\$158.14	\$563.76
Hotel/Motel per Room	0.875	\$241.05	\$52.81	\$188.24

SCHEDULE J MUNICIPALITIES: North Palm Beach.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$398.77	\$77.75	\$321.02
801 - 1,399	2.351	\$800.76	\$156.13	\$644.63
1,400 - 1,999	2.523	\$859.39	\$167.56	\$691.83
2,000 - 3,599	2.753	\$937.67	\$182.83	\$754.84
3,600 and Over	2.620	\$892.41	\$174.00	\$718.41
Hotel/Motel per Room	0.875	\$297.99	\$58.10	\$239.89

SCHEDULE K MUNICIPALITIES: Ocean Ridge.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$370.91	\$75.16	\$295.75
801 - 1,399	2.351	\$744.83	\$150.93	\$593.90
1,400 - 1,999	2.523	\$799.36	\$161.98	\$637.38
2,000 - 3,599	2.753	\$872.17	\$176.73	\$695.44
3,600 and Over	2.620	\$830.07	\$168.20	\$661.87
Hotel/Motel per Room	0.875	\$277.17	\$56.17	\$221.00

SCHEDULE L MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$343.06	\$72.57	\$270.49
801 - 1,399	2.351	\$688.89	\$145.73	\$543.16
1,400 - 1,999	2.523	\$739.33	\$156.40	\$582.93
2,000 - 3,599	2.753	\$806.67	\$170.64	\$636.03
3,600 and Over	2.620	\$767.73	\$162.41	\$605.32
Hotel/Motel per Room	0.875	\$256.36	\$54.23	\$202.13

SCHEDULE M MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$315.20	\$69.98	\$245.22
801 - 1,399	2.351	\$632.95	\$140.53	\$492.42
1,400 - 1,999	2.523	\$679.29	\$150.81	\$528.48
2,000 - 3,599	2.753	\$741.17	\$164.55	\$576.62
3,600 and Over	2.620	\$705.39	\$156.61	\$548.78
Hotel/Motel per Room	0.875	\$235.54	\$52.29	\$183.25

SCHEDULE N MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$287.35	\$67.39	\$219.96
801 - 1,399	2.351	\$577.04	\$135.33	\$441.71
1,400 - 1,999	2.523	\$619.29	\$145.23	\$474.06
2,000 - 3,599	2.753	\$675.69	\$158.46	\$517.23
3,600 and Over	2.620	\$643.08	\$150.81	\$492.27
Hotel/Motel per Room	0.875	\$214.73	\$50.36	\$164.37

SCHEDULE O MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$363.53	\$74.47	\$289.06
801 - 1,399	2.351	\$730.01	\$149.55	\$580.46
1,400 - 1,999	2.523	\$783.46	\$160.50	\$622.96
2,000 - 3,599	2.753	\$854.82	\$175.12	\$679.70
3,600 and Over	2.620	\$813.56	\$166.67	\$646.89
Hotel/Motel per Room	0.875	\$271.66	\$55.65	\$216.01

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

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$335.69	\$71.89	\$263.80
801 - 1,399	2.351	\$674.10	\$144.35	\$529.75
1,400 - 1,999	2.523	\$723.46	\$154.92	\$568.54
2,000 - 3,599	2.753	\$789.35	\$169.03	\$620.32
3,600 and Over	2.620	\$751.25	\$160.87	\$590.38
Hotel/Motel per Room	0.875	\$250.85	\$53.72	\$197.13

SCHEDULE Q MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$307.83	\$69.29	\$238.54
801 - 1,399	2.351	\$618.16	\$139.15	\$479.01
1,400 - 1,999	2.523	\$663.42	\$149.34	\$514.08
2,000 - 3,599	2.753	\$723.85	\$162.94	\$560.91
3,600 and Over	2.620	\$688.91	\$155.08	\$533.83
Hotel/Motel per Room	0.875	\$230.04	\$51.78	\$178.26

SCHEDULE R MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$279.98	\$66.70	\$213.28
801 - 1,399	2.351	\$562.22	\$133.95	\$428.27
1,400 - 1,999	2.523	\$603.39	\$143.76	\$459.63
2,000 - 3,599	2.753	\$658.35	\$156.85	\$501.50
3,600 and Over	2.620	\$626.57	\$149.28	\$477.29
Hotel/Motel per Room	0.875	\$209.22	\$49.85	\$159.37

SCHEDULE S MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$252.12	\$64.11	\$188.01
801 - 1,399	2.351	\$506.28	\$128.75	\$377.53
1,400 - 1,999	2.523	\$543.35	\$138.17	\$405.18
2,000 - 3,599	2.753	\$592.85	\$150.76	\$442.09
3,600 and Over	2.620	\$564.23	\$143.48	\$420.75
Hotel/Motel per Room	0.875	\$188.41	\$47.91	\$140.50

SCHEDULE T MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$328.31	\$71.20	\$257.11
801 - 1,399	2.351	\$659.28	\$142.97	\$516.31
1,400 - 1,999	2.523	\$707.56	\$153.44	\$554.12
2,000 - 3,599	2.753	\$772.00	\$167.42	\$604.58
3,600 and Over	2.620	\$734.74	\$159.34	\$575.40
Hotel/Motel per Room	0.875	\$245.34	\$53.21	\$192.13

SCHEDULE U MUNICIPALITIES: Lantana.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$300.46	\$68.61	\$231.85
801 - 1,399	2.351	\$603.35	\$137.77	\$465.58
1,400 - 1,999	2.523	\$647.52	\$147.86	\$499.66
2,000 - 3,599	2.753	\$706.50	\$161.33	\$545.17
3,600 and Over	2.620	\$672.40	\$153.54	\$518.86
Hotel/Motel per Room	0.875	\$224.53	\$51.27	\$173.26

SCHEDULE V MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$272.61	\$66.02	\$206.59
801 - 1,399	2.351	\$547.43	\$132.57	\$414.86
1,400 - 1,999	2.523	\$587.52	\$142.28	\$445.24
2,000 - 3,599	2.753	\$641.03	\$155.24	\$485.79
3,600 and Over	2.620	\$610.09	\$147.75	\$462.34
Hotel/Motel per Room	0.875	\$203.72	\$49.33	\$154.39

SCHEDULE W MUNICIPALITIES: None.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$244.76	\$63.43	\$181.33
801 - 1,399	2.351	\$491.49	\$127.37	\$364.12
1,400 - 1,999	2.523	\$527.48	\$136.70	\$390.78
2,000 - 3,599	2.753	\$575.53	\$149.15	\$426.38
3,600 and Over	2.620	\$547.75	\$141.95	\$405.80
Hotel/Motel per Room	0.875	\$182.90	\$47.40	\$135.50

SCHEDULE X MUNICIPALITIES: Palm Beach.

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.171	\$216.90	\$60.84	\$156.06
801 - 1,399	2.351	\$435.56	\$122.17	\$313.39
1,400 - 1,999	2.523	\$467.45	\$131.11	\$336.34
2,000 - 3,599	2.753	\$510.03	\$143.06	\$366.97
3,600 and Over	2.620	\$485.41	\$136.15	\$349.26
Hotel/Motel per Room	0.875	\$162.09	\$45.46	\$116.63

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

**EXISTING PARK & RECREATION
IMPACT FEES**

County	Parks Impact Fee
Alachua Co	\$252.00
Levy Co	\$150.00
Flagler Co	\$269.00
Monroe Co	\$340.00
Hillsborough Co	\$354.00
Lake Co	\$390.00
St. Johns Co	\$449.00
Citrus Co	\$566.00
Broward Co	\$894.00
Osceola Co	\$924.00
Orange Co.	\$1,043.00
Manatee Co	\$1,427.00
St. Lucie Co	\$1,443.00
Indian River Co	\$1,463.00
Lee Co	\$1,479.00
Palm Beach Co	\$1,540.00
Sarasota Co	\$2,348.00
Miami/Dade Co	\$2,789.00
Martin Co	\$2,969.00
Collier Co	\$3,386.00
Pasco Co	Suspended
Mean	\$1,223.75
Median	\$983.50
Palm Beach Revised	\$830

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	\$119,337.5 Million
PUBLIC BUILDING GENERAL OBLIGATION DEBT	\$0.00 Million
CREDIT FOR FUTURE PAYMENTS	\$0.00
CREDIT FOR PAST PAYMENTS	1.3% of Total
PUBLIC BUILDING NON-AD VALOREM DEBT	\$505.9 Million
MATURITY	18.8 Years
YEARS TO GO	11.9 Years
INTEREST RATE	4.42%
AVERAGE ANNUAL DEBT SERVICE	\$40.2 Million
DEBT SERVICE PER CAPITA	\$24.54 Per year
CAPITALIZATION PERIOD (Years)	25.00
DISCOUNT RATE	4.13%
CREDIT FOR FUTURE PAYMENTS PER CAPITA	\$378.07

obligation debt for public buildings. The County does have \$505.9 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	1,814,016	\$634,905,600
TOTAL COURTHOUSE SPACE		
At \$438 per FT ² including equipment	953,711	\$417,725,418
TOTAL JAIL		
At \$106,432 per Bed	3,130	\$333,132,160
TOTAL INDUSTRIAL SPACE		
At \$263 per FT ² including equipment	442,299	\$116,324,637
TOTAL INDUSTRIAL SUPPORT SPACE		
At \$25 per FT ² including equipment	953,711	\$23,842,775
OTHER SPACE		
At original cost to construct		\$97,023,500
LEASED SPACE		
		\$1,503,315
TOTAL VALUE ALL PUBLIC BUILDINGS		
		\$1,624,457,405
Value per Gross Square Foot *		
		\$286.47
POPULATION SERVED		
		1,640,083
COST PER CAPITA		
		\$990.47

SOURCE: Palm Beach County, Facilities Development and Operations, January 20, 2012.

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	2010	2012	Palm Beach County*
Courthouse	\$249.98	\$312.62	Not Reported	\$244.04	\$438
County Jail—per foot	\$259.88	\$226.57	\$262.55	\$319.15	\$364
County Jail—per bed	Not Reported	Not Reported	Not Reported	\$93,085.17	\$106,432
Manufacturing Facility	\$36.62	Not Reported	Not Reported	Not Reported	\$25
Office Building (unfinished)	\$117.16	\$155.15	\$236.21	\$299.64	\$350
Warehouse	\$79.51	Not Reported	\$53.04	\$32.32	\$25

SOURCE: Engineering News Record, *Square Foot Costbook*, 2008, 2009 and 2010.

NOTE: Includes land, land development, finish, and contents within reported costs.

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 \$313 per foot for courthouse and \$250 per foot for office/administrative spaces. These Palm Beach County adjusted costs would appear to be generally consistent with the norms reported in *Engineering News Record*.

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	1.171	7.00	50.0%		0.585
801 - 1,399	2.351	7.00	50.0%		1.176
1,400 - 1,999	2.523	7.00	50.0%		1.262
2,000 - 3,599	2.753	7.00	50.0%		1.377
3,600 and Over	2.620	7.00	50.0%		1.310
Hotel/Motel per Room	1.750	7.00	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	148.15	5.00	83.89	0.25	5.00	1.815
Mini-Warehouse Per 1,000 FT ²	2.50	0.25	1.25	1.00	5.00	0.097
Hotel Per Room	8.92	2.00	3.35	1.50	5.00	0.626
Movie Theater Per Seat	1.80	0.02	1.06	2.00	5.00	0.068
Racquet Club Per Court	40.50	4.00	20.30	1.00	5.00	1.557
Place of Worship per 1,000 FT ²	9.11	1.00	4.47	1.00	5.00	0.371
Day Care Center Per 1,000 FT ²	79.26	2.00	45.56	1.00	5.00	1.832
Quality Restaurant Per 1,000 FT ²	89.95	3.00	50.97	1.00	5.00	2.231
High Turnover Sit-Down Rest. Per 1,000 Ft	127.15	0.50	75.79	1.00	5.00	2.375
New Car Sales Per 1,000 FT ²	33.34	4.00	16.00	0.10	5.00	1.000
Office Per 1,000 FT ² :						

NON-RESIDENTIAL:	TRIP RATE	PERSONS PRESENT		HOURS PER VISITOR	DAYS OPEN	FUNCTIONAL POPULATION
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
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	16.50	4.00	5.90	0.50	7.00	1.456
Nursing Home Per 1,000 FT ²	2.37	0.50	0.92	0.20	7.00	0.174
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		3.56	0.50	1.64	0.50	7.00
General Commercial Retail Per 1,000 FT²:						
50,000 FT ² or Less	100.43	5.00	55.26	0.167	7.00	2.050
50,001 - 99,999 FT ²	75.10	5.00	40.06	0.20	7.00	2.001
100,000 - 199,999 FT ²	58.93	5.00	30.36	0.25	7.00	1.983
200,000 - 299,999 FT ²	49.28	5.00	24.57	0.50	7.00	2.178
300,000 - 399,999 FT ²	43.80	5.00	21.28	0.60	7.00	2.199
400,000 - 499,999 FT ²	40.12	5.00	19.07	0.70	7.00	2.223
500,000 - 599,999 FT ²	37.39	5.00	17.44	0.80	7.00	2.248
600,000 - 699,999 FT ²	35.27	5.00	16.16	0.90	7.00	2.273
700,000 - 999,999 FT ²	32.80	5.00	14.68	1.00	7.00	2.278
1,000,000 - 1,199,999 FT ²	29.34	5.00	12.60	1.00	7.00	2.192
1,200,000 - 1,399,999 FT ²	27.67	5.00	11.60	1.00	7.00	2.150

NON-RESIDENTIAL:	TRIP RATE	PERSONS PRESENT		HOURS PER VISITOR	DAYS OPEN	FUNCTIONAL POPULATION
1,400,000 - 1,599,999 FT ²	26.32	5.00	10.79	1.00	7.00	2.116
1,600,000 FT ² or more	25.19	5.00	10.12	1.00	7.00	2.088
Pharmacy With Drive Thru	88.16	5.00	47.90	0.167	7.00	1.999
Fast Food Restaurant	496.12	5.00	292.67	0.167	7.00	3.699
Gas Station Per Fueling Stn.	168.56	0.10	101.04	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:

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

$$\text{CREDITS} = (0.013 \times \text{COST PER UNIT}) + (\$378.07 \times \text{FUNCTIONAL POPULATION PER UNIT})$$

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

**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	0.5850	\$579	\$229	\$350.72
801 - 1,399	1.1760	\$1,165	\$460	\$705.04
1,400 - 1,999	1.2620	\$1,250	\$493	\$756.60
2,000 - 3,599	1.3770	\$1,364	\$538	\$825.54
3,600 and Over	1.3100	\$1,298	\$512	\$785.38
Hotel/Motel per Room	0.3500	\$347	\$137	\$209.84
NON-RESIDENTIAL:				
Drive-in Bank Per 1,000 FT ²	1.8150	\$1,798	\$710	\$1,088.14
Mini-Warehouse Per 1,000 FT ²	0.0970	\$96	\$38	\$58.16
Movie Theater Per Seat	0.0680	\$67	\$27	\$40.77
Racquet Club Per Court	1.5570	\$1,542	\$609	\$933.46
Place of Worship per 1,000 FT ²	0.3710	\$367	\$145	\$222.43
Day Care Center Per 1,000 FT ²	1.8320	\$1,815	\$716	\$1,098.33
Quality Restaurant Per 1,000 FT ²	2.2310	\$2,210	\$872	\$1,337.53
High Turnover Sit-Down Rest. Per 1,000 Ft	2.3750	\$2,352	\$929	\$1,423.86
New Car Sales Per 1,000 FT ²	1.0000	\$990	\$391	\$599.52
Office Per 1,000 FT² :				
50,000 FT ² & Under	0.8010	\$793	\$313	\$480.22
50,001 - 99,999 FT ²	0.8780	\$870	\$343	\$526.38
100,000 - 149,999 FT ²	1.0950	\$1,085	\$428	\$656.48
150,000 - 199,999 FT ²	1.0670	\$1,057	\$417	\$639.69
200,000 - 399,999 FT ²	1.0530	\$1,043	\$412	\$631.30
400,000 - 499,999 FT ²	1.0440	\$1,034	\$408	\$625.90
500,000 - 599,999 FT ²	0.7420	\$735	\$290	\$444.84
600,000 - 699,999 FT ²	0.7400	\$733	\$289	\$443.65
700,000 - 799,999 FT ²	1.0100	\$1,000	\$395	\$605.52
800,000 FT ² or more	1.0090	\$999	\$394	\$604.92
Medical Buildings:				
Medical Offices Per 1,000 FT ²	1.7020	\$1,686	\$665	\$1,020.38
Hospitals Per 1,000 FT ²	1.4560	\$1,442	\$569	\$872.91
Nursing Home Per 1,000 FT ²	0.1740	\$172	\$68	\$104.31

LAND USE TYPE (UNIT)	FUNCTIONAL POPULATION	COST PER UNIT	CREDITS	NET COST
Industrial Buildings:				
Gen. Industrial Per 1,000 FT ²	0.4500	\$446	\$176	\$269.78
Warehousing Per 1,000 FT ²	0.2010	\$199	\$79	\$120.50
General Commercial Retail Per 1,000 FT ² :				
50,000 FT ² or Less	2.0500	\$2,030	\$801	\$1,229.02
50,001 - 99,999 FT ²	2.0010	\$1,982	\$782	\$1,199.65
100,000 - 199,999 FT ²	1.9830	\$1,964	\$775	\$1,188.86
200,000 - 299,999 FT ²	2.1780	\$2,157	\$851	\$1,305.76
300,000 - 399,999 FT ²	2.1990	\$2,178	\$860	\$1,318.35
400,000 - 499,999 FT ²	2.2230	\$2,202	\$869	\$1,332.74
500,000 - 599,999 FT ²	2.2480	\$2,227	\$879	\$1,347.72
600,000 - 699,999 FT ²	2.2730	\$2,251	\$889	\$1,362.71
700,000 - 999,999 FT ²	2.2780	\$2,256	\$891	\$1,365.72
1,000,000 - 1,199,999 FT ²	2.1920	\$2,171	\$857	\$1,314.16
1,200,000 - 1,399,999 FT ²	2.1500	\$2,130	\$841	\$1,288.98
1,400,000 - 1,599,999 FT ²	2.1160	\$2,096	\$827	\$1,268.59
1,600,000 FT ² or more	2.0880	\$2,068	\$816	\$1,251.81
Pharmacy With Drive Thru	1.9990	\$1,980	\$782	\$1,198.44
Fast Food Restaurant	3.6990	\$3,664	\$1,446	\$2,217.63
Gas Station Per Fueling Stn.	0.3840	\$380	\$150	\$230.22
Convenience Retail	4.7070	\$4,662	\$1,840	\$2,821.95
Automotive Repair Shop	1.7360	\$1,719	\$679	\$1,040.77
Car Wash per Bay	1.0180	\$1,008	\$398	\$610.31
Carpet Store	0.3690	\$365	\$144	\$221.22
Cemetery per Acre	0.1220	\$121	\$48	\$73.14
Funeral Home	1.7200	\$1,704	\$672	\$1,031.18
Furniture Store	0.3620	\$359	\$142	\$217.03
General Recreation	1.7770	\$1,760	\$695	\$1,065.35
Oil and Lube Shop per Bay	0.8920	\$884	\$349	\$534.77
Veterinary Clinic	1.3360	\$1,323	\$522	\$800.96

Changes

	Revised	Existing	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$350.72	\$93.35	275.70%
801 - 1,399	\$705.04	\$112.94	524.26%
1,400 - 1,999	\$756.60	\$129.06	486.24%
2,000 - 3,599	\$825.54	\$147.55	459.50%
3,600 and Over	\$785.38	\$162.06	384.62%
Hotel/Motel per Room	\$209.84	\$37.87	454.11%
NON-RESIDENTIAL:			
Drive-in Bank Per 1,000 FT ²	\$1,088.14	\$252.81	330.42%
Mini-Warehouse Per 1,000 FT ²	\$58.16	\$10.50	453.90%

Changes

	Revised	Existing	% Change
Movie Theater Per Seat	\$40.77	\$7.14	471.01%
Racquet Club Per Court	\$933.46	\$168.44	454.18%
Place of Worship per 1,000 FT ²	\$222.43	\$40.13	454.27%
Day Care Center Per 1,000 FT ²	\$1,098.33	\$198.18	454.21%
Quality Restaurant Per 1,000 FT ²	\$1,337.53	\$241.35	454.19%
High Turnover Sit-Down Rest. Per 1,000 Ft	\$1,423.86	\$263.08	441.23%
New Car Sales Per 1,000 FT ²	\$599.52	\$108.94	450.32%
Office Per 1,000 FT ² :			
50,000 FT ² & Under	\$480.22	\$86.65	454.21%
50,001 - 99,999 FT ²	\$526.38	\$94.98	454.20%
100,000 - 149,999 FT ²	\$656.48	\$118.46	454.18%
150,000 - 199,999 FT ²	\$639.69	\$115.43	454.18%
200,000 - 399,999 FT ²	\$631.30	\$113.91	454.21%
400,000 - 499,999 FT ²	\$625.90		
500,000 - 599,999 FT ²	\$444.84		
600,000 - 699,999 FT ²	\$443.65		
700,000 - 799,999 FT ²	\$605.52		
800,000 FT ² or more	\$604.92		
Medical Buildings:			
Medical Offices Per 1,000 FT ²	\$1,020.38	\$184.12	454.19%
Hospitals Per 1,000 FT ²	\$872.91	\$157.95	452.65%
Nursing Home Per 1,000 FT ²	\$104.31	\$19.58	432.74%
Industrial Buildings:			
Gen. Industrial Per 1,000 FT ²	\$269.78	\$23.59	1043.62%
Warehousing Per 1,000 FT ²	\$120.50	\$48.69	147.48%
General Commercial Retail Per 1,000 FT ² :			
50,000 FT ² or Less	\$1,229.02	\$222.31	452.84%
50,001 - 99,999 FT ²	\$1,199.65	\$216.69	453.62%
100,000 - 199,999 FT ²	\$1,188.86	\$214.52	454.20%
200,000 - 299,999 FT ²	\$1,305.76	\$235.51	454.44%
300,000 - 399,999 FT ²	\$1,318.35	\$237.57	454.93%
400,000 - 499,999 FT ²	\$1,332.74	\$239.94	455.45%
500,000 - 599,999 FT ²	\$1,347.72		
600,000 - 699,999 FT ²	\$1,362.71		
700,000 - 999,999 FT ²	\$1,365.72		
1,000,000 - 1,199,999 FT ²	\$1,314.16		
1,200,000 - 1,399,999 FT ²	\$1,288.98		
1,400,000 - 1,599,999 FT ²	\$1,268.59		
1,600,000 FT ² or more	\$1,251.81		
Pharmacy With Drive Thru	\$1,198.44	\$218.31	448.96%
Fast Food Restaurant	\$2,217.63	\$400.16	454.19%
Gas Station Per Fueling Stn.	\$230.22	\$55.82	312.43%
Convenience Retail	\$2,821.95	\$509.20	454.19%
Automotive Repair Shop	\$1,040.77		
Car Wash per Bay	\$610.31		

Changes

	Revised	Existing	% Change
Carpet Store	\$221.22		
Cemetery per Acre	\$73.14		
Funeral Home	\$1,031.18		
Furniture Store	\$217.03		
General Recreation	\$1,065.35		
Oil and Lube Shop per Bay	\$534.77		
Veterinary Clinic	\$800.96		

EXISTING PUBLIC BUILDING IMPACT FEES

County	Public Bldg
Palm Beach Co	\$148
Citrus Co	\$264
St. Lucie Co	\$317
Sarasota Co	\$339
Martin Co	\$487
St. Johns Co	\$538
Collier Co	\$777
Gilchrist Co	\$1,000
Pasco Co	Suspended
Mean	\$484
Median	\$413
Palm Beach - Revised	\$756.60

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	\$119,337.5 Million
GENERAL OBLIGATION DEBT	\$0.0 Million
CREDIT FOR FUTURE PAYMENTS	\$0.0
CREDIT FOR PAST PAYMENTS	1.30%
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	4.13%
CREDIT FOR FUTURE PAYMENTS	\$0.00 Per Capita
CREDIT FOR PAST PAYMENTS	1.30%

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	669	44.5%
Patrol Area	835	55.5%
CAPITAL FACILITIES:		
Total	\$153,717,401	
Patrol Area	\$85,341,775	
Countywide Services	\$68,375,626	
PATROL AREA SERVICES		
RESPONDING PERSONNEL	835	
POPULATION SERVED	732,121	
STANDARD	0.88	
SERVICE CALLS PER YEAR	1,069,141	
CALLS PER:		
Responding Officer	1,280.4	
1,000 Population	1,460.3	
CAPITAL FACILITIES COST:		
PER CAPITA COST	\$116.57	
PER CALL COST	\$79.82	

SOURCE: Palm Beach County Sheriff's Office, April 2012

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

LAND USE TYPE	DEMAND/ CALLS	UNITS	CALLS PER UNIT
Single Family Detached	591,252	345,317	1.712
Single Family Attached	na	na	1.712
Multi-Family	273,859	264,428	1.036
Mobile Home	na	na	1.036
Hotel/Motel per Room	4,659	3,318	1.404
Retail per 1,000 FT ²	151,320	30,115	0.766
Office per 1,000 FT ²	31,023	33,790	0.140
Storage per 1,000 FT ²	9,212	2,801	0.501
Industry per 1,000 FT ²	7,817	5,255	0.227
Total Calls	1,069,141		

SOURCE: Palm Beach County Sheriff's Department, March 31, 2009 and April 2012.

The formula for calculating the law enforcement impact fee is:

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

OFFSETS = (0.013 * 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	1.712	\$136.67	\$1.78	\$134.89
Single Family Attached	1.712	\$136.67	\$1.78	\$134.89
Multi-Family	1.036	\$82.67	\$1.07	\$81.60
Mobile Home	1.036	\$82.67	\$1.07	\$81.60
Hotel/Motel per Room	1.404	\$112.08	\$1.46	\$110.62
NON-RESIDENTIAL:				
Drive-in Bank Per 1,000 FT ²	0.140	\$11.17	\$0.15	\$11.02
Mini-Warehouse Per 1,000 FT ²	0.501	\$40.02	\$0.52	\$39.50
Movie Theater Per Seat	0.766	\$61.15	\$0.79	\$60.36
Racquet Club Per Court	0.766	\$61.15	\$0.79	\$60.36
Place of Worship per 1,000 FT ²	0.766	\$61.15	\$0.79	\$60.36
Day Care Center Per 1,000 FT ²	0.766	\$61.15	\$0.79	\$60.36
Quality Restaurant Per 1,000 FT ²	0.766	\$61.15	\$0.79	\$60.36
High Turnover Sit-Down Rest. Per 1,000 Ft	0.766	\$61.15	\$0.79	\$60.36
New Car Sales Per 1,000 FT ²	0.766	\$61.15	\$0.79	\$60.36
OFFICE PER 1,000 FT² :				
50,000 FT ² & Under	0.140	\$11.17	\$0.15	\$11.02
50,001 - 99,999 FT ²	0.140	\$11.17	\$0.15	\$11.02
100,000 - 149,999 FT ²	0.140	\$11.17	\$0.15	\$11.02
150,000 - 199,999 FT ²	0.140	\$11.17	\$0.15	\$11.02
200,000 - 399,999 FT ²	0.140	\$11.17	\$0.15	\$11.02
400,000 - 499,999 FT ²	0.140	\$11.17	\$0.15	\$11.02
500,000 - 599,999 FT ²	0.140	\$11.17	\$0.15	\$11.02
600,000 - 699,999 FT ²	0.140	\$11.17	\$0.15	\$11.02
700,000 - 799,999 FT ²	0.140	\$11.17	\$0.15	\$11.02
800,000 FT ² or more	0.140	\$11.17	\$0.15	\$11.02
MEDICAL BUILDINGS:				
Medical Offices Per 1,000 FT ²	0.140	\$11.17	\$0.15	\$11.02
Hospitals Per 1,000 FT ²	0.140	\$11.17	\$0.15	\$11.02
Nursing Home Per 1,000 FT ²	0.140	\$11.17	\$0.15	\$11.02
INDUSTRIAL BUILDINGS:				
Gen. Industrial Per 1,000 FT ²	0.227	\$18.10	\$0.24	\$17.86
Warehousing Per 1,000 FT ²	0.501	\$40.02	\$0.52	\$39.50
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:				
50,000 FT ² or Less	0.766	\$61.15	\$0.79	\$60.36
50,001 - 99,999 FT ²	0.766	\$61.15	\$0.79	\$60.36
100,000 - 199,999 FT ²	0.766	\$61.15	\$0.79	\$60.36
200,000 - 299,999 FT ²	0.766	\$61.15	\$0.79	\$60.36
300,000 - 399,999 FT ²	0.766	\$61.15	\$0.79	\$60.36

LAND USE TYPE (UNIT)	SERVICE CALLS	COST PER UNIT	CREDITS	NET COST
400,000 - 499,999 FT ²	0.766	\$61.15	\$0.79	\$60.36
500,000 - 599,999 FT ²	0.766	\$61.15	\$0.79	\$60.36
600,000 - 699,999 FT ²	0.766	\$61.15	\$0.79	\$60.36
700,000 - 999,999 FT ²	0.766	\$61.15	\$0.79	\$60.36
1,000,000 - 1,199,999 FT ²	0.766	\$61.15	\$0.79	\$60.36
1,200,000 - 1,399,999 FT ²	0.766	\$61.15	\$0.79	\$60.36
1,400,000 - 1,599,999 FT ²	0.766	\$61.15	\$0.79	\$60.36
1,600,000 FT ² or more	0.766	\$61.15	\$0.79	\$60.36
Pharmacy With Drive Thru	0.766	\$61.15	\$0.79	\$60.36
Fast Food Restaurant	0.766	\$61.15	\$0.79	\$60.36
Gas Station Per Fueling Stn.	0.766	\$61.15	\$0.79	\$60.36
Convenience Retail	0.766	\$61.15	\$0.79	\$60.36
Automotive Repair Shop	0.766	\$61.15	\$0.79	\$60.36
Car Wash per Bay	0.766	\$61.15	\$0.79	\$60.36
Carpet Store	0.766	\$61.15	\$0.79	\$60.36
Cemetery per Acre	0.766	\$61.15	\$0.79	\$60.36
Funeral Home	0.766	\$61.15	\$0.79	\$60.36
Furniture Store	0.766	\$61.15	\$0.79	\$60.36
General Recreation	0.766	\$61.15	\$0.79	\$60.36
Oil and Lube Shop per Bay	0.766	\$61.15	\$0.79	\$60.36
Veterinary Clinic	0.766	\$61.15	\$0.79	\$60.36

Changes	Revised	Existing	% Change
Single Family Detached	\$134.89	169.61	-20.47%
Single Family Attached	\$134.89	169.61	-20.47%
Multi-Family	\$81.60	46.35	76.05%
Mobile Home	\$81.60	46.35	76.05%
Hotel/Motel per Room	\$110.62	54.11	104.44%
NON-RESIDENTIAL:			
Drive-in Bank Per 1,000 FT ²	\$11.02	64.91	-83.02%
Mini-Warehouse Per 1,000 FT ²	\$39.50	13.83	185.61%
Movie Theater Per Seat	\$60.36	64.31	-6.14%
Racquet Club Per Court	\$60.36	64.31	-6.14%
Place of Worship per 1,000 FT ²	\$60.36	64.31	-6.14%
Day Care Center Per 1,000 FT ²	\$60.36	64.31	-6.14%
Quality Restaurant Per 1,000 FT ²	\$60.36	64.31	-6.14%
High Turnover Sit-Down Rest. Per 1,000 Ft	\$60.36	64.31	-6.14%
New Car Sales Per 1,000 FT ²	\$60.36	64.31	-6.14%
OFFICE PER 1,000 FT² :			
50,000 FT ² & Under	\$11.02	64.31	-82.86%
50,001 - 99,999 FT ²	\$11.02	64.31	-82.86%
100,000 - 149,999 FT ²	\$11.02	64.31	-82.86%

Changes	Revised	Existing	% Change
150,000 - 199,999 FT ²	\$11.02	64.31	-82.86%
200,000 - 399,999 FT ²	\$11.02	64.31	-82.86%
400,000 - 499,999 FT ²	\$11.02	64.31	-82.86%
500,000 - 599,999 FT ²	\$11.02	64.31	-82.86%
600,000 - 699,999 FT ²	\$11.02	64.31	-82.86%
700,000 - 799,999 FT ²	\$11.02	64.31	-82.86%
800,000 FT ² or more	\$11.02	64.31	-82.86%
MEDICAL BUILDINGS:			
Medical Offices Per 1,000 FT ²	\$11.02	150.54	-92.68%
Hospitals Per 1,000 FT ²	\$11.02	150.54	-92.68%
Nursing Home Per 1,000 FT ²	\$11.02	150.54	-92.68%
INDUSTRIAL BUILDINGS:			
Gen. Industrial Per 1,000 FT ²	\$17.86	13.83	29.14%
Warehousing Per 1,000 FT ²	\$39.50	4.88	709.43%
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:			
50,000 FT ² or Less	\$60.36	64.91	-7.01%
50,001 - 99,999 FT ²	\$60.36	64.91	-7.01%
100,000 - 199,999 FT ²	\$60.36	64.91	-7.01%
200,000 - 299,999 FT ²	\$60.36	64.91	-7.01%
300,000 - 399,999 FT ²	\$60.36	64.91	-7.01%
400,000 - 499,999 FT ²	\$60.36	64.91	-7.01%
500,000 - 599,999 FT ²	\$60.36	64.91	-7.01%
600,000 - 699,999 FT ²	\$60.36	64.91	-7.01%
700,000 - 999,999 FT ²	\$60.36	64.91	-7.01%
1,000,000 - 1,199,999 FT ²	\$60.36	64.91	-7.01%
1,200,000 - 1,399,999 FT ²	\$60.36	64.91	-7.01%
1,400,000 - 1,599,999 FT ²	\$60.36	64.91	-7.01%
1,600,000 FT ² or more	\$60.36	64.91	-7.01%
Pharmacy With Drive Thru	\$60.36	64.91	-7.01%
Fast Food Restaurant	\$60.36	64.91	-7.01%
Gas Station Per Fueling Stn.	\$60.36	64.91	-7.01%
Convenience Retail	\$60.36	64.91	-7.01%
Automotive Repair Shop	\$60.36	64.91	-7.01%
Car Wash per Bay	\$60.36	64.91	-7.01%
Carpet Store	\$60.36	64.91	-7.01%
Cemetery per Acre	\$60.36	64.91	-7.01%
Funeral Home	\$60.36	64.91	-7.01%
Furniture Store	\$60.36	64.91	-7.01%
General Recreation	\$60.36	64.91	-7.01%
Oil and Lube Shop per Bay	\$60.36	64.91	-7.01%
Veterinary Clinic	\$60.36	64.91	-7.01%

**EXISTING LAW ENFORCEMENT
IMPACT FEES**

County	Law/Jail
St. Johns Co	\$80
Monroe Co	\$150
Orange Co.	\$156
Palm Beach Co	\$170
St. Lucie Co	\$194
Sarasota Co	\$195
Indian River Co	\$245
Collier Co	\$270
Citrus Co	\$290
Martin Co	\$423
Miami/Dade Co	\$503
Manatee Co	\$572
Mean	\$271
Median	\$220
Palm Beach Revised	\$134.89

VI Fire Protection and Rescue Impact Fees

It is recommended that the Fire and Rescue impact fee be set at zero for this biennium. The basis for this recommendation is that the Palm Beach County Capital Improvement Plan does not propose any fire and rescue capacity new capital improvements during the period 2012-15.

The following is a restatement of the data and methods using to calculate the now existing fire and rescue impact fee. These calculations were originally done in 2005 and the impact fees have been maintained at this level by direction of the Board of County Commissioners.

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

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

TABLE 17
FIRE/RESCUE PARAMETERS
PALM BEACH COUNTY

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

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

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

TABLE 18
FIRE/RESCUE CALLS FOR SERVICE
PALM BEACH COUNTY

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

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

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

In Table 19, the cost of fire/rescue protection is determined based upon the expected calls for service per unit per year. These call generation rates are based upon a statistical

review of fire/rescue calls and are set out in "Palm Beach County Fire-Rescue Call Load," for fiscal year 2003-04.

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

$$COST\ PER\ UNIT = CAPITAL\ COST\ PER\ CALL \times CALLS\ PER\ UNIT$$

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

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

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

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

LAND USE TYPE (UNIT)	CALLS FOR SERVICE	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY TYPE:				
Single Family Detached	0.4040	\$556.26	\$0.00	\$556.26
Single Family Attached	0.4040	\$556.26	\$0.00	\$556.26
Multi-Family	0.1899	\$261.49	\$0.00	\$261.49
Mobile Home	0.1899	\$261.49	\$0.00	\$261.49
Hotel/Motel Per Room	0.7299	\$1,004.88	\$0.00	\$1,004.88
NON-RESIDENTIAL:				
DRIVE-IN BANK PER 1,000 FT ²	0.1151	\$158.46	\$0.00	\$158.46
MINI-WAREHOUSE PER 1,000 FT ²	0.1151	\$158.46	\$0.00	\$158.46
MOVIE THEATER PER SEAT	0.1151	\$158.46	\$0.00	\$158.46
RACQUET CLUB PER COURT	0.1151	\$158.46	\$0.00	\$158.46
CHURCH/SYNAGOGUE PER 1,000 FT ²	0.1151	\$158.46	\$0.00	\$158.46
DAY CARE CENTER PER 1,000 FT ²	0.1151	\$158.46	\$0.00	\$158.46
QUALITY RESTAURANT PER 1,000 FT ²	0.1730	\$238.16	\$0.00	\$238.16
HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT	0.1730	\$238.16	\$0.00	\$238.16
NEW CAR SALES PER 1,000 FT ²	0.1730	\$238.16	\$0.00	\$238.16
OFFICE PER 1,000 FT² :				
50,000 FT ² & Under	0.1151	\$158.46	\$0.00	\$158.46
50,001 - 99,999 FT ²	0.1151	\$158.46	\$0.00	\$158.46
100,000 - 149,999 FT ²	0.1151	\$158.46	\$0.00	\$158.46
150,000 - 199,999 FT ²	0.1151	\$158.46	\$0.00	\$158.46
200,000 - 399,999 FT ²	0.1151	\$158.46	\$0.00	\$158.46
400,000 - 499,999 FT ²	0.1151	\$158.46	\$0.00	\$158.46
500,000 - 599,999 FT ²	0.1151	\$158.46	\$0.00	\$158.46
600,000 - 699,999 FT ²	0.1151	\$158.46	\$0.00	\$158.46
700,000 - 799,999 FT ²	0.1151	\$158.46	\$0.00	\$158.46
800,000 FT ² or more	0.1151	\$158.46	\$0.00	\$158.46
MEDICAL BUILDINGS:				
MEDICAL OFFICES PER 1,000 FT ²	0.1151	\$158.46	\$0.00	\$158.46
HOSPITALS PER 1,000 FT ²	0.1151	\$158.46	\$0.00	\$158.46
NURSING HOME PER 1,000 FT ²	0.0000	\$0.00	\$0.00	\$0.00
INDUSTRIAL BUILDINGS:				
GEN. INDUSTRIAL PER 1,000 FT ²	0.1110	\$152.82	\$0.00	\$152.82
WAREHOUSING PER 1,000 FT ²	0.0414	\$56.93	\$0.00	\$56.93
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:				
50,000 FT ² or Less	0.1730	\$238.16	\$0.00	\$238.16
50,001 - 99,999 FT ²	0.1730	\$238.16	\$0.00	\$238.16
100,000 - 199,999 FT ²	0.1730	\$238.16	\$0.00	\$238.16
200,000 - 299,999 FT ²	0.1730	\$238.16	\$0.00	\$238.16
300,000 - 399,999 FT ²	0.1730	\$238.16	\$0.00	\$238.16

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

Changes

	Revised	Existing	% Change
RESIDENTIAL UNITS BY TYPE:			
Single Family Detached	\$556.26	\$483.50	15.05%
Single Family Attached	\$556.26	\$483.50	15.05%
Multi-Family	\$261.49	\$239.57	9.15%
Mobile Home	\$261.49	\$239.57	9.15%
Hotel/Motel Per Room	\$1,004.88	\$805.61	24.74%
NON-RESIDENTIAL:			
DRIVE-IN BANK PER 1,000 FT ²	\$158.46	\$185.09	-14.39%
MINI-WAREHOUSE PER 1,000 FT ²	\$158.46	\$185.09	-14.39%
MOVIE THEATER PER SEAT	\$158.46	\$185.09	-14.39%
RACQUET CLUB PER COURT	\$158.46	\$185.09	-14.39%
CHURCH/SYNAGOGUE PER 1,000 FT ²	\$158.46	\$185.09	-14.39%
DAY CARE CENTER PER 1,000 FT ²	\$158.46	\$185.09	-14.39%
QUALITY RESTAURANT PER 1,000 FT ²	\$238.16	\$225.13	5.79%
HIGH TURNOVER SIT-DOWN RESTAURANT PER 1k FT	\$238.16	\$225.13	5.79%
NEW CAR SALES PER 1,000 FT ²	\$238.16	\$225.13	5.79%
OFFICE PER 1,000 FT² :			
50,000 FT ² & Under	\$158.46	\$185.09	-14.39%
50,001 - 99,999 FT ²	\$158.46	\$185.09	-14.39%
100,000 - 149,999 FT ²	\$158.46	\$185.09	-14.39%
150,000 - 199,999 FT ²	\$158.46	\$185.09	-14.39%
200,000 - 399,999 FT ²	\$158.46	\$185.09	-14.39%
400,000 - 499,999 FT ²	\$158.46	\$185.09	-14.39%
500,000 - 599,999 FT ²	\$158.46	\$185.09	-14.39%
600,000 - 699,999 FT ²	\$158.46	\$185.09	-14.39%
700,000 - 799,999 FT ²	\$158.46	\$185.09	-14.39%
800,000 FT ² or more	\$158.46	\$185.09	-14.39%

Changes

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

EXISTING FIRE & RESCUE IMPACT FEES

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

* In revision

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 the capital or acquisition cost experienced by the library

TABLE 20
STANDARDS FOR LIBRARY SERVICE
PALM BEACH COUNTY

	TOTAL	PER CAPITA
POPULATION SERVED*	1,080,172	
STANDARD FOR MATERIALS:		
Books	1,655,726	1.533
Electronic Resources	41	0.000038
TOTAL & PER CAPITA		
STANDARDS FOR BUILDINGS:		
Total Library Buildings (FT ²)	366,437	
LIBRARY SPACE PER CAPITA (FT ²)		0.339

SOURCE: Palm Beach County Dept. of Libraries, May 2012.

*Including seasonal population

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	\$19.20	1.533	\$29.43
Electronic Resources	\$12,100	0.000038	\$0.46
Buildings & Equipment	\$402.97	0.339	\$136.61
TOTAL PER CAPITA			\$166.50

SOURCE: Palm Beach County Dept. of Libraries, May 2012, and Engineering News Record, 2012 *Per Square Foot Cost Book*.

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	\$21,374,164
Electronic Resources	\$2,964,495
Buildings & Equipment	\$64,162,633
TOTAL	\$88,501,292
Grants	\$1,150,000
PER CENT FROM GRANTS	1.30%
TOTAL TAXABLE VALUE	\$119,337.5 Million
LIBRARY GENERAL OBLIGATION DEBT	\$72.20 Million
MATURITY	20.0 Years
YEARS TO GO	16.5 Years
INTEREST RATE	4.04%
AVERAGE ANNUAL DEBT SERVICE	\$5.3 Million
DEBT SERVICE MILLAGE	\$0.0447
AVERAGE TAXABLE VALUE PER CAPITA	\$72,763
ANNUAL TAX PAYMENTS	\$3.25 Per Capita
CAPITALIZATION PERIOD (Years)	25.00
DISCOUNT RATE	4.13%
CREDIT FOR FUTURE PAYMENTS PER CAPITA	\$50.08 Per Capita
CREDIT FOR PAST PAYMENTS	1.3% of Total

SOURCE: Palm Beach County Dept. of Libraries, April 2012.

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:

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

$CREDIT = (1.3\% + 1.3\%) \times COST\ PER\ UNIT + (\$50.08 \times POPULATION\ PER\ UNIT)$

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

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	1.171	\$194.96	\$63.71	\$131.25
801 - 1,399	2.351	\$391.49	\$127.93	\$263.56
1,400 - 1,999	2.523	\$420.16	\$137.30	\$282.86
2,000 - 3,599	2.753	\$458.43	\$149.81	\$308.62
3,600 and Over	2.620	\$436.30	\$142.57	\$293.73

Changes

	Revised	Existing	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$131.25	\$101.69	29.07%
801 - 1,399	\$263.56	\$123.02	114.24%
1,400 - 1,999	\$282.86	\$140.63	101.14%
2,000 - 3,599	\$308.62	\$160.84	91.88%
3,600 and Over	\$293.73	\$176.59	66.33%

EXISTING LIBRARY IMPACT FEES

County	Library
Seminole Co	\$54
Brevard Co	\$64
Palm Beach Co	\$161
St. Lucie Co	\$205
Citrus Co	\$238
Monroe Co	\$242
Collier Co	\$317
Sarasota Co	\$380
Indian River Co	\$483
Martin Co	\$515
Mean	\$266
Median	\$240
Palm Beach Revised	\$282.86

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
2012**

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	4.74%	Not Reported
1996	\$1,144,759	\$299,756	\$1,444,515	2.27%	Not Reported
1998	\$1,398,830	\$390,314	\$1,789,144	11.29%	Not Reported
2000	\$1,461,194	\$386,287	\$1,847,481	1.62%	Not Reported
2003	\$1,671,588	\$138,453	\$1,810,041	-0.68%	Not Reported
2005	\$1,868,000	\$154,721	\$2,022,721	5.71%	8.49%
2007	\$3,610,000	\$299,005	\$3,909,005	39.02%	17.39%
2009	\$2,726,000	\$755,000	\$3,481,000	-5.63%	-2.96%
2012	\$3,065,000	\$375,000	\$3,440,000	-0.39%	0.00%
Annual Growth - 2000-2012				5.32%	2.38%

SOURCE: Palm Beach County Engineering Department, April 2012, and Federal Highway Administration, Office of Highway Policy Information, "National Highway Construction Cost Index (NHCCI)."

Since 2000, road construction costs in Palm Beach County have been growing at an annual rate of 5.32% per year. This may be contrasted with a national average of 2.38% per year.

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			4.13%
PRESENT VALUE FACTOR			15.41

SOURCES: Palm Beach County Engineering Department, April 2012.

Palm Beach County Five-Year Capital Improvement Program, 2012-2016.

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*. Additionally, pass-by data have been gathered and supplied by Palm Beach County's Department of Public Works. These data show 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 "pass-by" trips. This factor is represented by the following formula:

ITE "PASS BY" FORMULA

$$\text{Pass-By Trip \%} = .8318 - [.093 * \text{Ln}(X)]$$

X - 1,000 Square Feet Gross Leasable Area

PASS-BY TRIP EXAMPLES

BUILDING SIZE	PASS-BY PERCENT	NEW TRIPS PERCENT
<= 10,000 FT ²	61.8%	38.24%
50,000 FT ²	46.8%	53.21%
100,000 FT ²	40.3%	59.65%
200,000 FT ²	33.9%	66.10%
300,000 FT ²	30.1%	69.87%
400,000 FT ²	27.5%	72.55%
500,000 FT ²	25.4%	74.62%
600,000 FT ²	23.7%	76.32%
800,000 FT ²	21.0%	79.00%
1,000,000 FT ²	18.9%	81.07%
1,200,000 FT ²	17.2%	82.77%

SOURCE: Institute of Transportation Engineers, *TRIP GENERATION*, 6th Edition, 2001, Chapter 5, and Palm Beach County, Department of Public Works, May 10, 2010.

The formula used and the data shown above are different from pervious impact fee calculations. The data used for the pass-by calculations are 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	2.02	6.0	100.0%	0.00076
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	148.15	2.0	53.0%	0.00980
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	1.80	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	56.0%	0.00629
High Turnover Sit-Down Rest. Per 1,000 Ft	127.15	2.0	57.0%	0.00904
New Car Sales Per 1,000 FT ²	33.34	2.0	85.0%	0.00354
Office Per 1,000 FT² :				
<= 10,000 FT ²	22.66	2.0	90.0%	0.00255
50,000 FT ²	15.65	2.0	90.0%	0.00176
100,000 FT ²	13.34	2.0	90.0%	0.00150
150,000 FT ²	12.15	2.0	90.0%	0.00136
200,000 FT ²	11.37	2.0	90.0%	0.00128
400,000 FT ²	9.70	2.0	90.0%	0.00109
500,000 FT ²	9.21	2.0	90.0%	0.00103
600,000 FT ²	8.83	2.0	90.0%	0.00099
700,000 FT ²	8.53	2.0	90.0%	0.00096
800,000 FT ²	8.27	2.0	90.0%	0.00093
Medical Buildings:				
Medical Offices Per 1,000 FT ²	36.13	2.0	90.0%	0.00406
Hospitals Per 1,000 FT ²	16.50	2.0	90.0%	0.00185
Nursing Home Per 1,000 FT ²	2.37	2.0	90.0%	0.00027
Industrial Buildings:				
Gen. Industrial Per 1,000 FT ²	6.97	2.0	90.0%	0.00078
Warehousing Per 1,000 FT ²	3.56	2.0	90.0%	0.00040
General Commercial Retail Per 1,000 FT²:				
<= 10,000 FT ²	152.03	2.0	38.2%	0.00725
50,000 FT ²	86.56	2.0	53.2%	0.00575
100,000 FT ²	67.91	2.0	59.7%	0.00506
200,000 FT ²	53.28	2.0	66.1%	0.00440

LAND USE TYPE (UNIT)	TRIP RATE	AVG. LENGTH	% NEW	NEW ROADS (Lane Miles)
300,000 FT ²	46.23	2.0	69.9%	0.00403
400,000 FT ²	41.80	2.0	72.5%	0.00378
500,000 FT ²	38.66	2.0	74.6%	0.00360
600,000 FT ²	36.27	2.0	76.3%	0.00345
800,000 FT ²	32.80	2.0	79.0%	0.00323
1,000,000 FT ²	30.33	2.0	81.1%	0.00307
1,200,000 FT ²	28.46	2.0	82.8%	0.00294
Pharmacy With Drive Thru	88.16	1.0	50.0%	0.00275
Fast Food Restaurant	496.12	1.0	51.0%	0.01579
Gas Station Per Fueling Stn.	168.56	1.0	50.0%	0.00526
Convenience Retail	737.99	1.0	39.0%	0.01796
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	59.7%	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	53.2%	0.00034
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, 8th Edition, 2009.

The formula for calculating the road impact fees is:

$$\text{ATTRIBUTABLE TRAVEL} = [(\text{TRIP RATE} \times \text{TRIP LENGTH})/2] \times \% \text{NEW TRIPS}$$
$$\text{NEW LANE MILES} = \text{ATTRIBUTABLE TRAVEL} / \text{LANE CAPACITY}$$
$$\text{CONSTRUCTION COST} = \text{NEW LANE MILES} \times \\ \text{CONSTRUCTION COST PER LANE MILE}$$
$$\text{RIGHT OF WAY COST} = \text{NEW LANE MILES} \times \\ \text{RIGHT OF WAY COST PER LANE MILE}$$
$$\text{TOTAL COST} = \text{CONSTRUCTION COST} + \text{RIGHT OF WAY COST}$$
$$\text{PAST PAYMENT CREDIT} = 0$$
$$\text{MOTOR FUEL CREDIT} = \{[(\text{ATTRIBUTABLE TRAVEL} \times 365) / \text{MPG}] \times \\ \text{TAX}\} \times \text{PV Factor}$$
$$\text{NET COST} = \text{TOTAL COST} - \text{PAST CREDIT} - \text{MOTOR FUEL CREDIT}$$

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	ROAD COSTS		NET COST
			CONST. COST	R.O.W. *	
RESIDENTIAL:					
Single Family Detached	\$186	\$2,871	\$11,463	\$0	\$8,592
Attached Housing	\$130	\$2,010	\$8,030	\$0	\$6,020
Congregate Living	\$38	\$580	\$2,329	\$0	\$1,749
Mobile Home	\$93	\$1,435	\$5,732	\$0	\$4,297
Accessory Apartment	\$75	\$1,148	\$4,598	\$0	\$3,450
NON-RESIDENTIAL:					
Drive-in Bank Per 1,000 FT ²	\$488	\$7,514	\$30,037	\$0	\$22,523
Mini-Warehouse Per 1,000 FT ²	\$14	\$215	\$858	\$0	\$643
Hotel Per Room	\$50	\$768	\$3,065	\$0	\$2,297
Movie Theater Per Seat	\$11	\$164	\$644	\$0	\$480
Racquet Club Per Court	\$239	\$3,682	\$14,712	\$0	\$11,030
Place of Worship per 1,000 FT ²	\$54	\$828	\$3,310	\$0	\$2,482
Day Care Center Per 1,000 FT ²	\$246	\$3,792	\$15,172	\$0	\$11,380
Quality Restaurant Per 1,000 FT ²	\$313	\$4,820	\$19,279	\$0	\$14,459
High Turnover Sit-Down Rest. Per 1,000 Ft	\$450	\$6,935	\$27,708	\$0	\$20,773
New Car Sales Per 1,000 FT ²	\$176	\$2,712	\$10,850	\$0	\$8,138
Office Per 1,000 FT² :					
<= 10,000 FT ²	\$127	\$1,952	\$7,816	\$0	\$5,864
50,000 FT ²	\$87	\$1,348	\$5,394	\$0	\$4,046
100,000 FT ²	\$75	\$1,149	\$4,598	\$0	\$3,449
150,000 FT ²	\$68	\$1,046	\$4,168	\$0	\$3,122
200,000 FT ²	\$64	\$979	\$3,923	\$0	\$2,944
400,000 FT ²	\$54	\$835	\$3,341	\$0	\$2,506
500,000 FT ²	\$51	\$793	\$3,157	\$0	\$2,364
600,000 FT ²	\$49	\$760	\$3,034	\$0	\$2,274
700,000 FT ²	\$48	\$735	\$2,942	\$0	\$2,207
800,000 FT ²	\$46	\$712	\$2,850	\$0	\$2,138
Medical Buildings:					
Medical Offices Per 1,000 FT ²	\$202	\$3,112	\$12,444	\$0	\$9,332
Hospitals Per 1,000 FT ²	\$92	\$1,421	\$5,670	\$0	\$4,249
Nursing Home Per 1,000 FT ²	\$13	\$204	\$828	\$0	\$624
Industrial Buildings:					
Gen. Industrial Per 1,000 FT ²	\$39	\$600	\$2,391	\$0	\$1,791
Warehousing Per 1,000 FT ²	\$20	\$307	\$1,226	\$0	\$919
General Commercial Retail Per 1,000 FT²:					
<= 10,000 FT ²	\$361	\$5,563	\$22,221	\$0	\$16,658
50,000 FT ²	\$286	\$4,407	\$17,624	\$0	\$13,217
100,000 FT ²	\$252	\$3,877	\$15,509	\$0	\$11,632

LAND USE TYPE (UNIT)	ANNUAL	CREDIT	ROAD COSTS		NET
200,000 FT ²	\$219	\$3,370	\$13,486	\$0	\$10,116
300,000 FT ²	\$201	\$3,091	\$12,352	\$0	\$9,261
400,000 FT ²	\$188	\$2,902	\$11,586	\$0	\$8,684
500,000 FT ²	\$179	\$2,761	\$11,034	\$0	\$8,273
600,000 FT ²	\$172	\$2,649	\$10,574	\$0	\$7,925
800,000 FT ²	\$161	\$2,479	\$9,900	\$0	\$7,421
1,000,000 FT ²	\$153	\$2,353	\$9,410	\$0	\$7,057
1,200,000 FT ²	\$146	\$2,254	\$9,011	\$0	\$6,757
Pharmacy With Drive Thru	\$137	\$2,109	\$8,429	\$0	\$6,320
Fast Food Restaurant	\$786	\$12,106	\$48,396	\$0	\$36,290
Gas Station Per Fueling Stn.	\$262	\$4,033	\$16,122	\$0	\$12,089
Convenience Retail	\$894	\$13,771	\$55,047	\$0	\$41,276
Automotive Repair Shop	\$77	\$1,190	\$4,751	\$0	\$3,561
Car Wash per Bay	\$516	\$7,943	\$31,753	\$0	\$23,810
Carpet Store	\$22	\$340	\$1,349	\$0	\$1,009
Cemetery per Acre	\$15	\$226	\$920	\$0	\$694
Funeral Home	\$39	\$603	\$2,421	\$0	\$1,818
Furniture Store	\$17	\$258	\$1,042	\$0	\$784
General Recreation	\$53	\$820	\$3,280	\$0	\$2,460
Oil and Lube Shop per Bay	\$124	\$1,914	\$7,663	\$0	\$5,749
Veterinary Clinic	\$102	\$1,569	\$6,283	\$0	\$4,714

* Right of Way cost not included in net cost.

Changes in Road Fees

	Revised	Existing	Change
RESIDENTIAL:			
Single Family Detached	\$8,592.00	\$4,821.56	78.20%
Attached Housing	\$6,020.00	\$3,375.09	78.37%
Congregate Living	\$1,749.00	\$1,036.34	68.77%
Mobile Home	\$4,297.00	\$2,410.78	78.24%
Accessory Apartment	\$3,450.00	\$1,928.64	78.88%
NON-RESIDENTIAL:			
Drive-in Bank Per 1,000 FT ²	\$22,523.00	\$23,017.07	-2.15%
Mini-Warehouse Per 1,000 FT ²	\$643.00	\$381.71	68.45%
Hotel Per Room	\$2,297.00	\$1,361.93	68.66%
Movie Theater Per Seat	\$480.00	\$282.86	69.70%
Racquet Club Per Court	\$11,030.00	\$6,509.11	69.45%
Place of Worship per 1,000 FT ²	\$2,482.00	\$1,464.15	69.52%
Day Care Center Per 1,000 FT ²	\$11,380.00	\$8,916.99	27.62%
Quality Restaurant Per 1,000 FT ²	\$14,459.00	\$12,288.15	17.67%
High Turnover Sit-Down Rest. Per 1,000 Ft	\$20,773.00	\$17,805.86	16.66%
New Car Sales Per 1,000 FT ²	\$8,138.00	\$5,725.60	42.13%
Office Per 1,000 FT² :			
<= 10,000 FT ²	\$5,864.00	\$3,450.66	69.94%
50,000 FT ²	\$4,046.00	\$2,380.32	69.98%

Changes in Road Fees

	Revised	Existing	Change
100,000 FT ²	\$3,449.00	\$2,026.10	70.23%
150,000 FT ²	\$3,122.00	\$1,844.41	69.27%
200,000 FT ²	\$2,944.00	\$1,725.33	70.63%
400,000 FT ²	\$2,506.00	\$1,468.82	70.61%
500,000 FT ²	\$2,364.00	\$1,395.53	69.40%
600,000 FT ²	\$2,274.00	\$1,337.51	70.02%
700,000 FT ²	\$2,207.00	\$1,290.10	71.07%
800,000 FT ²	\$2,138.00	\$1,250.48	70.97%
Medical Buildings:			
Medical Offices Per 1,000 FT ²	\$9,332.00	\$5,516.43	69.17%
Hospitals Per 1,000 FT ²	\$4,249.00	\$2,562.02	65.85%
Nursing Home Per 1,000 FT ²	\$624.00	\$567.98	9.86%
Industrial Buildings:			
Gen. Industrial Per 1,000 FT ²	\$1,791.00	\$1,064.20	68.30%
Warehousing Per 1,000 FT ²	\$919.00	\$757.31	21.35%
General Commercial Retail Per 1,000 FT ² :			
<= 10,000 FT ²	\$16,658.00	\$13,734.15	21.29%
50,000 FT ²	\$13,217.00	\$7,858.11	68.20%
100,000 FT ²	\$11,632.00	\$6,255.99	85.93%
200,000 FT ²	\$10,116.00	\$5,080.75	99.10%
300,000 FT ²	\$9,261.00	\$4,559.07	103.13%
400,000 FT ²	\$8,684.00	\$4,268.18	103.46%
500,000 FT ²	\$8,273.00	\$4,076.24	102.96%
600,000 FT ²	\$7,925.00	\$3,953.14	100.47%
800,000 FT ²	\$7,421.00	\$3,801.97	95.19%
1,000,000 FT ²	\$7,057.00		
1,200,000 FT ²	\$6,757.00		
Pharmacy With Drive Thru	\$6,320.00	\$4,469.59	41.40%
Fast Food Restaurant	\$36,290.00	\$21,927.33	65.50%
Gas Station Per Fueling Stn.	\$12,089.00	\$5,418.15	123.12%
Convenience Retail	\$41,276.00	\$23,721.76	74.00%
Automotive Repair Shop	\$3,561.00	\$3,792.99	-6.12%
Car Wash per Bay	\$23,810.00	\$13,339.76	78.49%
Carpet Store	\$1,009.00	\$956.28	5.51%
Cemetery per Acre	\$694.00	\$760.21	-8.71%
Funeral Home	\$1,818.00	\$2,025.07	-10.23%
Furniture Store	\$784.00	\$813.24	-3.60%
General Recreation	\$2,460.00	\$2,754.74	-10.70%
Oil and Lube Shop per Bay	\$5,749.00	\$9,643.20	-40.38%
Veterinary Clinic	\$4,714.00	\$5,271.31	-10.57%

**EXISTING ROAD IMPACT FEES
IN FLORIDA COUNTIES**

County	Road/Trans
Alachua Co	\$5,372
Brevard Co	Suspended
Broward Co	\$3,556
Charlotte Co	\$1,832
Citrus Co	\$1,985
Clay Co	Suspended
Collier Co	\$6,133
Columbia Co	Suspended
Miami/Dade Co	\$3,553
DeSoto Co	Suspended
Flagler Co	\$1,438
Gilchrist Co	\$1,750
Glades Co	Suspended
Hardee Co	Suspended
Hendry Co	Suspended
Hernando Co	Suspended
Highlands Co	Suspended
Hillsborough Co	\$1,475
Indian River Co	\$4,483
Lake Co	Suspended
Lee Co	\$6,701
Levy Co	\$1,046
Manatee Co	\$3,946
Marion Co	Suspended
Martin Co	\$4,209
Monroe Co	\$633
Nassau Co	Suspended
Orange Co.	\$2,869
Osceola Co	\$6,877
Palm Beach Co	\$4,822
Pasco Co	\$10,302
Pinellas Co	\$2,066
Polk Co	Suspended
Putnam Co	Suspended
Santa Rosa Co	Suspended
St. Johns Co	\$4,292
St. Lucie Co	\$4,452
Sarasota Co	\$2,887
Seminole Co	\$1,025
Sumter Co	\$2,600
Volusia Co	Suspended
Mean	\$3,612
Median	\$3,553
Palm Beach Revised	\$8,592

IX Public Education

The past, present and projected enrollment for Palm Beach County's Public Schools is shown in Table 28. The declines in 2007 through 2009 were party of

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

School Year	Enrollment	Change
FY2004	167,632	
FY2005	172,759	5,127
FY2006	173,236	477
FY2007	170,015	-3,221
FY2008	169,454	-561
FY2009	169,328	-126
FY2010	171,282	1,954
FY2011	172,664	1,382
FY2012	173,765	1,101
FY2013	175,411	1,646
FY2014	176,692	1,281
FY2015	177,630	938
FY2016	178,265	635
Average 2012-16	176,353	

SOURCE: School Board of Palm Beach County, Sept 6, 2011.

what has become to be known as the Great Recession. Since 2009 enrollments has increased, but at a lesser rate than in the past.

Table 29 shows the cost of providing a student station for projected additional students. The School District had been engaged in an aggressive capital improvement program. This program was funded primarily with an optional sales tax and by the issuance of Certificates of Participation (COPs). The program resulted in a future need only to make marginal additions to schools, rather than construct entirely new schools. The costs shown in Table 29 are only for costs of expansion. Two capital costs are excluded in Table 29. These were for improvements that technically increased capacity, but the resulting costs are not reflective of the type of costs that the School District is incurring in providing capacity for additional students.

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

NEW/EXPANDED SCHOOLS	Stations Added	Cost	Cost per Station
Verde Elementary	72	\$808,510	\$11,229.31
Galaxy Elementary (Not included in average)	182	\$200,000	\$1,098.90
Calusa Elementary	72	\$800,000	\$11,111.11
Whispering Pines (Not included in average)	30	\$80,809	\$2,693.63
Totals	144	\$1,608,510	\$11,170.21
Average Cost per Station			\$11,170.21
VALUE OF NON-SCHOOL FACILITIES			
Buildings			\$91,974,141
Contents			\$64,748,504
Equipment			\$11,000,000
TOTALS			\$167,722,645
Enrollment - 12-16			176,353
Central Facilities per Student			\$951.06
Total Land Value			\$342,020,000
Average 5-Year Enrollment			176,353
Land per Student			\$1,939.41
Facility and Land Cost per Student			\$14,060.68
Outstanding Debt			\$1,005,909,000
Percent used for Capacity Expansion			35.09%
Outstanding Capital Debt			\$352,973,468
Enrollment 12-16			176,353
Debt per Student			\$2,001.52
Facility and Land Cost per Student After COPs			\$12,059.16

SOURCE: Palm Beach County School Board, "12-15 Work Plan," September 4, 2012.
Comprehensive Annual Financial Report, Fiscal Year 2012, page 10.

The School District has \$1,005,909,000 in outstanding COPs. A portion of this debt was devoted to capacity expansion – 35.09%. New development will be financially responsible for this outstanding debt in exactly the same manner as all other development. A credit for assuming this responsibility is introduced by subtracting the average amount per student of capacity enhancing COPs debt. This amount is \$2,001.52 per student. The net result is a cost of \$12,059.16 per student station.

Table 30 shows the sources and uses of school capital funds as established in the current 5-Year Capital Improvement Plan. Total sources amount to almost \$1.5 billion, some 2.6% of which are provided by the State of Florida. The local Capital Improvement Tax (CIT) is by far the largest source of capital revenue.

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

SOURCE	FY2013-17	%
State Sources		
Charter School Capital Outlay	\$17,292,735	
CO & DS	\$5,595,240	
COBI Bonds	\$0	
PECO Bonds - Maintenance	\$12,385,498	
PECO Bonds - Const.	\$2,303,648	
Subtotal State Sources	\$37,577,121	2.59%
Available for Construction	\$7,898,888	
State Construction Sources	\$7,898,888	2.58%
State New Capacity	\$0	
State Construction per Student	\$44.79	
Local Sources		
Local Capital Millage	\$1,012,256,570	
Discretionary Capital Millage	\$10,496,857	
Carryover	\$305,777,858	
reserves	\$70,056,624	
Impact Fees	\$9,000,000	
Interest Income	\$3,450,000	
Misc	\$89,500	
Subtotal Local Sources	\$1,411,127,409	97.41%
Other Revenue Sources		
COPs Proceeds		
Subtotal Other Revenue Sources	\$0	0.00%
TOTAL CAPITAL REVENUES	\$1,448,704,530	102.58%
EXPENSES		
Additions & Remodeling	\$11,983,064	0.83%
Modernization/Replacement	\$130,711,382	9.02%
New Schools	\$2,827,552	0.20%
Debt Service	\$740,000,000	51.08%
Site Acquisition	\$1,421,116	0.10%
Capital Contingency	\$21,030,688	1.45%
Restricted Reserve	\$12,073,528	0.83%
Reserve for Future Years	\$55,051,281	3.80%
Equipment	\$4,793,423	0.33%
Facilities	\$23,214,685	1.60%
Security	\$5,320,693	0.37%
Educational Technology	\$1,768,651	0.12%
Technology	\$62,933,121	4.34%
Transportation	\$8,298,002	0.57%

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

SOURCE	FY2013-17	%
Maintenance - to General Fund	\$367,277,343	25.35%
TOTAL CAPITAL EXPENSES	\$1,448,704,530	100.00%
For Capacity	\$2,827,552	0.20%
% for Capacity	0.20%	

SOURCE: Palm Beach County School District, "13-17 Work Plan," September 4, 2012.

Almost all of the available capital funds must be devoted to the maintenance, restoration, or modernization of the existing capacity. Only \$2.8 million is available for capacity expansion. This amount is 0.20% of all capacity revenues and expenses. A credit will be introduced for that portion of the CIT that is devoted to capacity expansion.

As noted above, the State of Florida appropriates capital funds to the School District that equal \$44.78 per student per year. While this amount has been declining, a credit for State funding is introduced assuming that \$44.79 per student per year will become available for the next 25 years. The result is a credit of \$690.04, as shown in Table 31.

**TABLE 31
CREDIT FOR STATE FUNDING**

State Allocation per Year	\$213.08
State Capital per Year	\$44.79
Interest Rate	4.13%
Period	25
Present Value per Student	\$690.04

Table 32 shows the calculation of the credit for local property taxes (CIT). There are two relevant property taxes, the Capital Improvement Tax and the Discretionary Millage. These two will be treated together. A portion of these receipts is directed appropriated to capacity expansion – 0.2%. In addition, a portion of these revenues is appropriated to the payment of debt service. 35.09% of outstanding debt was used for capacity expansion, so it would follow that 35.09% of the debt service would be credited as a capacity expansion. The total of these two credits is 25.58%. Annual creditable CIT payments amount to \$267.65, which is allowed to grow at 3% per year, and discounted back to present value at 4.13% to get a credit of \$5,799.40, which represents what new development will pay towards its school capital costs.

**TABLE 32
EDUCATIONAL CREDIT
PALM BEACH COUNTY**

	CAPITAL MILLAGE
CIT Millage 2012-16 *	1.546
Percent to Capacity **	25.58%
Net Capital Millage	0.3955
Taxable Value (Millions)	\$119,337.5
Escalated Value (Millions)	\$126,114.6
Student Population	176,353
Taxable Value per Student	\$676,698
Capital Millage Rate (Per \$1,000)	\$0.3955
Annual Tax Payments per Student	\$267.65
Capitalization Period	25.00
Taxable Value Growth Rate	3.00%
Capitalization Rate	4.13%
Net Capitalization Rate	1.13%
Capitalized Taxes per Student	\$5,799.40

* Including discretionary millage

** This is calculated by adding the percentage of CIT monies devoted to capacity and the capacity expanding debt service.

SOURCE: Palm Beach County School District, Five-Year Capital Plan, September 4, 2012.

The formula for the School Impact Fee is:

EDUCATIONAL COST PER STUDENT =
SCHOOL COST PER STUDENT + LAND COST PER STUDENT –
OUTSTANDING COPs PER STUDENT

LOCAL COST = COST PER STUDENT - STATE ALLOCATION PER STUDENT

NET LOCAL COST PER STUDENT = LOCAL COST - CREDIT FOR PAST
PAYMENT - CREDIT FOR FUTURE CAPITAL PROPERTY TAXES PER
STUDENT

Changes 2005 to 2012

	2012	2005	% Change
Facility Cost per Student	\$14,061	\$19,757	-28.8%
Interest cost per Student	\$0	\$6,241	-100.0%
Cost per Student	\$14,061	\$25,998	-45.9%
State Allocation per Student	\$690	\$1,981	-65.2%
Local Cost per Student	\$13,371	\$24,017	-44.3%
Local Credits			
Credit for Outstanding COPs	\$2,002	\$0	100.0%
Credit for Future Property Taxes per Student	\$5,799	\$13,416	-56.8%
Credit for Future Sales Taxes per Student	\$0	\$1,251	-100.0%
Total Credit for Local Taxes	\$7,801	\$14,667	-46.8%
Net Cost	\$5,570	\$9,350	-40.4%
Past Payment Credit	\$72	\$985	-92.6%
Cost per Student Charged	\$5,497	\$8,365	-34.3%

The changes in school fee parameters are shown above. The School District staff together with the County staff and consultant met with representatives of the industry to work through some concerns about fee calculation methodology. The major issue is that the school fee calculations would be based on the most recent capital improvement plan, and that there would be no further inclusion of the cost of interest. Additionally, COPs and debt service for COPs would be brought into the fee calculations. These changes can be seen above.

The net costs during the parameters and formulae shown above are presented in Table 33.

**TABLE 33
EDUCATIONAL NET COST BY UNIT SIZE**

	OCCUPANCY	TOTAL COST	STATE CREDIT	LOCAL COST	LOCAL CREDIT	NET COST
RESIDENTIAL UNITS BY SIZE						
800 Feet and Under	0.152	\$2,136.12	\$104.83	\$2,031.29	\$1,196.13	\$835.16
801 - 1,399	0.305	\$4,289.54	\$210.51	\$4,079.02	\$2,401.94	\$1,677.08
1,400 - 1,999	0.327	\$4,603.62	\$225.93	\$4,377.69	\$2,577.81	\$1,799.88
2,000 - 3,599	0.357	\$5,022.93	\$246.51	\$4,776.43	\$2,812.61	\$1,963.82
3,600 and Over	0.340	\$4,780.49	\$234.61	\$4,545.88	\$2,676.85	\$1,869.03

There is a tendency for school impact fees to decline, with the exception of the smallest units. This pattern appears to be the result of downsizing.

	Revised	Existing	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$835.16	\$766.27	9.0%
801 - 1,399	\$1,677.08	\$1,931.26	-13.2%
1,400 - 1,999	\$1,799.88	\$2,893.92	-37.8%
2,000 - 3,599	\$1,963.82	\$3,997.92	-50.9%
3,600 and Over	\$1,869.03	\$4,858.47	-61.5%

EXISTING SCHOOL IMPACT FEES

County	School	County	School
Gilchrist	\$750.00	Putnam	\$4,347.00
Bradford	\$1,000.00	Pasco	\$4,356.00
Baker	\$1,500.00	Brevard	\$4,445.40
Columbia	\$1,500.00	DeSoto	\$4,562.00
Indian River	\$1,755.96	Seminole	\$5,000.00
Broward	\$1,844.00	Hendry	\$5,100.63
Hillsborough	\$2,000.00	St Lucie	\$5,447.00
Sarasota	\$2,032.00	Martin	\$5,567.39
Citrus	\$2,109.05	Highlands	\$5,801.00
Miami/Dade	\$2,448.00	Volusia	\$6,066.00
Marion	\$3,516.00	Manatee	\$6,350.00
Flagler	\$3,600.00	Clay	\$7,034.00
Nassau	\$3,726.00	Lake	\$9,324.00
St. Johns	\$3,895.00	Osceola	\$9,981.00
Palm Beach	\$3,997.92	Collier	\$10,099.00
Polk	\$4,171.00	Orange	\$11,829.00
Hernando	\$4,266.00	Mean	\$4,515.75
Lee	\$4,309.00	Median	\$4,309.00
Glades	\$4,322.00	Palm Beach Revised	\$1,799.88