

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2008	2009	2010	2011	2012
Capital Expenditures	-0-	-0-	-0-	-0-	-0-
Operating Costs	-0-	-0-	-0-	-0-	-0-
External Revenues	-0-	(\$0.8M)	(\$1.5M)	(\$1.5M)	(\$1.5M)
Program Income (County)	-0-	-0-	-0-	-0-	-0-
In-Kind Match (County)	-0-	-0-	-0-	-0-	-0-
NET FISCAL IMPACT	<u>-0-</u>	<u>(\$0.8M)</u>	<u>(\$1.5M)</u>	<u>(\$1.5M)</u>	<u>(\$1.5M)</u>
# ADDITIONAL FTE					
POSITIONS (Cumulative)	-0-	-0-	-0-	-0-	-0-

Is Item Included In Current Budget? Yes No

Budget Account No.: Fund Department Unit Object


Reporting Category

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review: _____

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:




 OFMB *JR*

N/A

 Contract Dev. and Control

B. Legal Sufficiency:



 Assistant County Attorney

C. Other Department Review:

 Department Director

(Continued from page 1)

identified uses. This agenda item will give guidance to the staff in advance of presenting the ordinance amending Article 13, ULDC to accomplish the foregoing.

Countywide (LB)

Background and Policy Issues: The BCC must make several decisions, including adoption of the methodology, the amount of impact fee adjustments, if any, and the implementation date of new fees. At the request of the Board of County Commissioners, sitting as the Board of the Solid Waste Authority, a solid waste impact fee has been evaluated, but is not recommended for adoption. The BCC must also decide whether or not to include solid waste as a new impact fee component.

At the request of the Board of County Commissioners in 2005, staff has met over the past two years with an ad hoc committee of representatives of the development community, the School District, and County. This ad hoc workgroup reviewed the school impact fee methodology extensively, ultimately reaching agreement on a new methodology. However, the workgroup could not recommend the new school impact fee methodology this year because of unforeseen discrepancies involving student population data. As a result, the Impact Fee Review Committee accepted the workgroup's recommendation to keep the existing school impact fee methodology in place, pending further study during the 2009 biennial review. In addition, the Impact Fee Review Committee recommends no increases in any impact fees at this time. The League of Cities concurs with the Impact Fee Review Committee's recommendation.

Staff recommends adjusting the various impact fees for Parks, Fire-Rescue, Library, Law Enforcement and Public Buildings by the full amounts calculated by the methodology. Because of slight shifts in calls-for-service from residential to commercial/industrial land uses, the fee for Law Enforcement will be decreasing for residential development while increasing for non-residential uses. Staff concurs with the Impact Fee Review Committee to keep the impact fee for Schools unchanged. At this time, staff does not support an increase in the impact fee for Roads, in part, to limit the size of the overall increase and, in part, because recent road construction contracts signed after completion of the update indicate that road construction costs have been coming down fairly significantly. Finally, staff does not support adding the new solid waste impact fee at this time because it will not generate sufficient revenues to make a material difference in funding the construction of new solid waste capital facilities.

Staff suggests January 1, 2009 as the implementation date for the recommended fee schedule increases.

Two other ordinance amendments are included: (1) an increase from 2% to 3.4% in the allowable portion of impact fee revenues which may be devoted to meeting the costs of administering the program. This has been made necessary by the sharp drop in these revenues during the three-year downturn in building activity, to the extent that 2% now no longer covers the core costs of the Impact Fee Office, estimated to be approximately \$262,000—including the cost of the biennial consulting contract—even after eliminating one staff position in that office; and (2) a provision that would grant an in-kind credit against Public Buildings impact fees whenever a civic site dedication is accepted by the county and no specific purpose is identified for the site. Staff recommends adoption of both of these amendments.

Impact Fee Increases Under Consideration

Impact Fees 1/12/06	Proposed Impact Fees 2008	% of Increase
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Impact Fees 1/12/06	Proposed Impact Fees 2008	% of Increase
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General Office @ 50,000 FT.²

Average Cost of a S.F. Home @ 1400 - 1999 FT.²

Roads	119,016.00	119,016.00	0.00%
Fire Rescue	7,527.00	9,545.00	26.81%
Public Buildings	4,332.50	21,528.50	396.91%
Law Enforcement	3,215.50	3,250.00	1.07%
Total	134,091.00	153,339.50	14.35%

Fire Rescue	528.45	663.17	25.49%
Parks	1,346.39	1,584.85	17.71%
Library	140.63	167.71	19.26%
Roads	4,821.56	4,821.56	0.00%
Public Buildings	129.06	666.00	416.04%
Law Enforcement - Patrol	170.58	169.61	-0.57%
Schools	2,893.70	2,893.70	0.00%
Total	10,030.37	10,966.60	9.33%

General Comml. Retail @50,000 FT.²

Roads	392,905.50	392,905.50	0.00%
Fire Rescue	11,312.50	14,885.00	31.58%
Public Buildings	11,115.50	55,231.00	396.88%
Law Enforcement	3,527.50	3,245.50	-7.99%
Total	418,861.00	466,267.00	11.32%

2007 UPDATE OF
IMPACT FEES

PREPARED FOR
PALM BEACH COUNTY

By

James C. Nicholas, PhD
January 5, 2008

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I Summary

The 2007 updated impact fees for Palm Beach County are shown below. The existing fees and the percentage increases are in the following table. The 2007 fees represent substantial increases over existing impact fees.

2007 UPDATED IMPACT FEES

Residential	Roads	Law	Fire	Bldgs	Parks	Schools	Library	Total
Single Family Detached	\$11,335	\$179	\$698	\$701	\$1,668	\$3,046	\$202	\$17,829
Non-Residential								
Drive-in Bank Per 1,000 FT ²	\$37,138	\$68	\$201	\$1,322				\$38,730
Mini-Warehouse Per 1,000 FT ²	\$849	\$16	\$201	\$55				\$1,120
Hotel Per Room	\$3,030	\$57	\$1,288	\$198	\$589			\$5,162
Movie Theater Per Seat	\$637	\$68	\$201	\$37				\$944
Racquet Club Per Court	\$14,550	\$68	\$201	\$881				\$15,700
Church/Synagogue Per 1,000 FT ²	\$3,274	\$68	\$201	\$210				\$3,753
Day Care Center Per 1,000 FT ²	\$15,009	\$68	\$201	\$1,037				\$16,315
Quality Restaurant Per 1,000 FT ²	\$25,525	\$68	\$313	\$1,262				\$27,169
High Turnover Rest. Per 1,000 Ft	\$44,381	\$68	\$313	\$1,376				\$46,139
New Car Sales Per 1,000 FT ²	\$12,067	\$68	\$313	\$570				\$13,018
Office Per 1,000 FT ² :								
<= 10,000 FT ²	\$7,700	\$68	\$201	\$453				\$8,423
50,000 FT ²	\$5,305	\$68	\$201	\$497				\$6,071
100,000 FT ²	\$4,517	\$68	\$201	\$620				\$5,406
150,000 FT ²	\$4,125	\$68	\$201	\$604				\$4,998
200,000 FT ²	\$3,851	\$68	\$201	\$596				\$4,716
Medical Buildings:								
Medical Offices Per 1,000 FT ²	\$12,309	\$68	\$201	\$963				\$13,541
Hospitals Per 1,000 FT ²	\$5,697	\$68	\$201	\$826				\$6,792
Nursing Home Per 1,000 FT ²	\$1,274	\$68	\$311	\$102				\$1,756
Industrial Buildings:								
Gen. Industrial Per 1,000 FT ²	\$2,363	\$5	\$207	\$255				\$2,830
Warehousing Per 1,000 FT ²	\$1,700	\$16	\$74	\$123				\$1,913
General Commercial Retail Per 1,000 FT ² :								
<= 10,000 FT ²	\$16,978	\$68	\$313	\$1,163				\$18,522
50,000 FT ²	\$16,824	\$68	\$313	\$1,133				\$18,339
100,000 FT ²	\$15,218	\$68	\$313	\$1,122				\$16,722
200,000 FT ²	\$13,489	\$68	\$313	\$1,232				\$15,102
300,000 FT ²	\$12,487	\$68	\$313	\$1,243				\$14,111
400,000 FT ²	\$11,826	\$68	\$313	\$1,255				\$13,463
Pharmacy With Drive Thru	\$8,760	\$68	\$313	\$1,192				\$10,333
Fast Food Restaurant	\$37,528	\$68	\$313	\$1,176				\$39,085
Service Station Per Fueling Stn.	\$9,583	\$68	\$313	\$1,142				\$11,107
Convenience Retail	\$41,862	\$68	\$313	\$2,093				\$44,337

2007 UPDATED IMPACT FEES

Residential	2007	2005	% Change
Single Family Detached	\$17,829	\$9,890	80.3%
Non-Residential			
Drive-in Bank Per 1,000 FT ²	\$38,730	\$24,516	58.0%
Mini-Warehouse Per 1,000 FT ²	\$1,120	\$768	45.9%
Hotel Per Room	\$5,162	\$2,467	109.2%
Movie Theater Per Seat	\$944	\$526	79.4%
Racquet Club Per Court	\$15,700	\$6,913	127.1%
Church/Synagogue Per 1,000 FT ²	\$3,753	\$1,740	115.7%
Day Care Center Per 1,000 FT ²	\$16,315	\$9,351	74.5%
Quality Restaurant Per 1,000 FT ²	\$27,169	\$12,845	111.5%
High Turnover Sit-Down Rest. Per 1,000 Ft	\$46,139	\$18,385	151.0%
New Car Sales Per 1,000 FT ²	\$13,018	\$6,211	109.6%
Office Per 1,000 FT ² :			
<= 10,000 FT ²	\$8,423	\$3,752	124.5%
50,000 FT ²	\$6,071	\$2,690	125.7%
100,000 FT ²	\$5,406	\$2,359	129.1%
150,000 FT ²	\$4,998	\$1,975	153.1%
200,000 FT ²	\$4,716	\$2,054	129.6%
Medical Buildings:			
Medical Offices Per 1,000 FT ²	\$13,541	\$5,920	128.7%
Hospitals Per 1,000 FT ²	\$6,792	\$2,940	131.1%
Nursing Home Per 1,000 FT ²	\$1,756	\$807	117.5%
Industrial Buildings:			
Gen. Industrial Per 1,000 FT ²	\$2,830	\$1,264	123.9%
Warehousing Per 1,000 FT ²	\$1,913	\$879	117.7%
General Commercial Retail Per 1,000 FT ² :			
<= 10,000 FT ²	\$18,522	\$14,252	30.0%
50,000 FT ²	\$18,339	\$8,390	118.6%
100,000 FT ²	\$16,722	\$6,786	146.4%
200,000 FT ²	\$15,102	\$6,632	127.7%
300,000 FT ²	\$14,111	\$5,103	176.5%
400,000 FT ²	\$13,463	\$4,824	179.1%
Pharmacy With Drive Thru	\$10,333	\$5,078	103.5%
Fast Food Restaurant	\$39,085	\$22,532	73.5%
Service Station Per Fueling Stn.	\$11,107	\$5,790	91.8%
Convenience Retail	\$44,337	\$24,551	80.6%

The typical residential impact fee would increase by 80%. The typical non-residential fee would increase by up to 113%. The reason for the difference between the two sectors is the education fee being held constant. The vast majority of this increase is attributable to roads – 82%. The Bureau of Labor Statistics (BLS) publishes a streets and highways materials

COMPONENTS OF CHANGE

Change	2007	2005	Change	% of Total Change
Roads	\$11,335	\$4,822	\$6,514	82.0%
Law	\$179	\$171	\$8	0.1%
Fire	\$698	\$528	\$170	2.1%
Public Buildings	\$701	\$129	\$572	7.2%
Parks	\$1,668	\$1,346	\$322	4.1%
Schools	\$3,046	\$3,046	\$0	0.0%
Total	\$17,829	\$9,890	\$7,940	100.0%

cost index, shown below. These data show that the materials costs increased by 31.9%. Since road materials costs began increasing in 2003, costs have risen by 44%.

Street & Highway Materials Cost Index

Year	Index	% Change
1986	100.0	
1987	101.0	1.00%
1988	105.6	4.55%
1989	110.3	4.45%
1990	113.1	2.54%
1991	114.8	1.50%
1992	116.2	1.22%
1993	119.5	2.84%
1994	122.5	2.51%
1995	127.5	4.08%
1996	129.6	1.65%
1997	131.7	1.62%
1998	131.8	0.08%
1999	134.1	1.75%
2000	136.9	2.09%
2001	137.1	0.15%
2002	137.0	-0.07%
2003	139.5	1.82%
2004	149.7	7.31%
2005	161.6	7.95%
2006	184.8	14.36%
2007	197.5	6.87%

SOURCE: Bureau of Labor Statistics
Using Aug for 2007

The above index dealt with materials costs. The Federal Highway Administration analyzed road construction costs by state and reported very sharp construction cost increases for Florida. Unfortunately Florida data for 2006 and 2007 are not available. However, very sharp cost increases in Florida were documented for 2004 and 2005, roughly consistent with the increases reported for Palm Beach County.

ROAD CONSTRUCTION COST TRENDS

	FL	% Change	US	% Change
1997	104.52		130.55	
1998	125.36	19.9%	126.87	-2.8%
1999	106.34	-15.2%	136.50	7.6%
2000	112.51	5.8%	145.63	6.7%
2001	136.91	21.7%	144.75	-0.6%
2002	166.64	21.7%	147.75	2.1%
2003	126.99	-23.8%	149.75	1.4%
2004	183.99	44.9%	154.38	3.1%
2005	266.22	44.7%	183.56	18.9%
2006	Na		na	
2007	Na		na	

SOURCE: US Dept of Transportation, Federal Highway Administration, "Price-Trends for Federal Aid Highway Construction," 2006.

The impact fees presently charged by other Florida counties are shown below. It is clear that if Palm Beach County were to adopt the 2007 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 \$16,938, third highest in the state.

IMPACT FEES IN OTHER FLORIDA COUNTIES

County	Total Impact Fee	County	Total Impact Fee
Baker	\$1,000	Marion	\$8,714
Wakulla	\$1,247	St Lucie *	\$9,014
Levy	\$1,302	Hernando	\$9,048
Monroe	\$1,534	Citrus	\$9,384
Pinellas	\$1,923	St. Johns	\$9,421
Clay *	\$2,000	Brevard	\$9,458
Broward	\$2,136	Indian River *	\$9,877
Santa Rosa	\$2,237	Lake *	\$10,026
Sumter *	\$2,393	Pasco	\$11,126
Alachua *	\$2,508	Palm Beach *	\$9,890
Seminole	\$2,671	Martin *	\$11,499
Gilchrist	\$3,500	Orange	\$12,017
Hillsborough	\$3,877	DeSoto	\$14,034
Bradford	\$5,017	Sarasota	\$14,756
Flagler	\$5,307	Manatee	\$15,129
Miami/Dade	\$5,341	Lee	\$15,597
Nassau *	\$6,178	Polk	\$15,878
Putnam	\$7,023	Osceola	\$18,038
Hendry *	\$7,591	Collier	\$24,388
Glades	\$8,144	Mean	\$8,000
Volusia	\$8,331	Median	\$8,331
Charlotte	\$8,380	Palm Beach Updated **	\$17,829

* In revision ** 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 2007 permanent resident population is estimated to be 1,287,987, with 588,347 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 2007

	1980	1990	2000	2007
RESIDENT POPULATION	576,863	863,518	1,131,184	1,287,987
TOTAL HOUSING UNITS	295,664	461,665	556,428	628,277
OCCUPIED YEAR-ROUND	234,339	365,558	474,175	522,516
PERMANENT RESIDENTS PER UNIT	2.462	2.362	2.386	2.481
SEASONALLY OCCUPIED UNITS	9,066	51,593	52,874	53,658
TRANSIENT UNITS *	42,606	44,514	64,663	80,901
PERMANENT RESIDENTS	576,863	863,518	1,131,184	1,287,987
SEASONAL RESIDENTS	22,317	121,873	126,135	133,117
TRANSIENTS @ 1.75 PER UNIT	74,561	77,900	113,160	141,576
PEAK POPULATION	673,741	1,063,290	1,370,480	1,562,680
RATIO OF PEAK TO PERMANENT	1.17	1.231	1.212	1.213
2007 ESTIMATES;				
County-Wide Permanent Population				1,287,987
Total Peak Population				1,562,680
Unincorporated Area Permanent Population				588,347
Unincorporated Area Peak Population				713,842

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

2. 1990 Census of the Population.
3. Bureau of The Census, www.census.gov for 2000 and post 2000 populations.
4. Office of Economic & Demographic Research, The Florida Legislature.
5. Dept of Planning, Building & Zoning, "Palm Beach County Profile," Nov 1, 2006.

Table 1 shows the 2007 estimate of peak population in Palm Beach County of 1,562,680. This estimate is made by assigning the same occupancy per unit to seasonally occupied units as to year-round occupied units and by assigning 1.75 per transient unit in the peak period [See Florida Statistical Abstract - 2000, P.539]. Seasonal residents are not tourists. Rather, they are individuals that reside in Palm Beach County for an extended period of time, but less than full time. Tourists, by contrast, "reside" in the County for periods of less than 30 days. The average size of a Florida tourist party is 2.6 persons. The average of 1.75 persons used for purposes of impact fees is based on the assumption that larger tourist or transient parties would occupy more than one room. The estimated peak population is 120.8% of the permanent population. This ratio will be used in the body of this report in determining user demand and in calculating per capita costs and revenues for those services that are effected by or delivered to all Palm Beach County residents regardless of their domicile. Services such as roads, parks, libraries, law enforcement and fire & rescue are used by everyone in Palm Beach County regardless of their place of domicile. This analysis is based upon the presumption that transients make use of public parks but that such use would be less frequent than use by permanent residents. Therefore, use of parks

and public buildings by transients will be reduced to 50% of that of residents.

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

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

DWELLING TYPE/SIZE	AVERAGE OCCUPANCY PER UNIT			
	2000		2007	
	TOTAL	5-17	TOTAL	5-17
Single Family Detached				
0 Bedrooms	2.481	0.497	2.580	0.517
1 Bedroom	2.094	0.228	2.178	0.238
2 Bedrooms	2.659	0.504	2.765	0.524
3 Bedrooms	3.258	0.874	3.388	0.908
4 Bedrooms or More	3.789	1.142	3.941	1.188
Average SF Detached	2.632	0.511	2.737	0.531
Single Family Attached				
0 Bedrooms	1.965	0.294	2.737	0.306
1 Bedroom	2.142	0.285	2.089	0.296
2 Bedrooms	2.214	0.282	2.052	0.293
3 Bedrooms	2.934	0.753	2.548	0.783
4 Bedrooms or More	3.488	1.092	3.185	1.135
Average SF Attached	2.299	0.352	2.210	0.366
Multi-Family				
0 Bedrooms	1.389	0.042	1.462	0.043
1 Bedroom	1.472	0.048	1.572	0.050
2 Bedrooms	1.755	0.124	1.963	0.129
3 Bedrooms	2.405	0.496	2.637	0.516
4 Bedrooms or More	2.796	0.596	3.073	0.620
Average Multi-Family	1.717	0.132	1.904	0.137
Mobile Home				
0 Bedrooms	2.218	0.346	3.317	0.360
1 Bedroom	2.074	0.301	2.208	0.313
2 Bedrooms	2.028	0.259	1.435	0.270
3 Bedrooms	2.965	0.674	4.295	0.700
4 Bedrooms or More	3.988	1.244	5.336	1.294
Average Mobile Home	2.248	0.365	2.094	0.379

SOURCE: US Bureau of the Census, 2000 Census of the Population, Public Use Micro-Sample PUMS). See Appendix 1 for complete description and methods of updating to 2007.

Dwelling unit occupancy has increased between 2000 and the present. This is due to average household size increasing from 2.386 to 2.481. Therefore, the 2007 dwelling unit occupancies shown in Table 2.1 and 2.2 are increased from their 2000 levels by the percentage change in average household size.

TABLE 2-2
DWELLING UNIT OCCUPANCY BY SIZE OF UNIT IN SQUARE FEET
PALM BEACH COUNTY
2007

RESIDENTIAL UNITS BY SIZE	AVERAGE OCCUPANCY PER UNIT		
	TOTAL	AGE 5 - 17	IN PUBLIC SCHOOL
800 Feet and Under	1.792	0.113	0.096
801 - 1,399	2.168	0.286	0.243
1,400 - 1,999	2.479	0.428	0.364
2,000 - 3,599	2.835	0.592	0.503
3,600 and Over	3.113	0.719	0.611

SOURCE: Appendix 1 and Palm Beach County School Board.

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

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 - 2007**

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 - PARKS	
Amount	\$25.7 Million
Term (Years)	20 Years
Interest Rate	4.1%
Authorized	2006
GENERAL OBLIGATION - BEACH ACQUISITION (PART)	
Amount	\$39.1 Million
Term (Years)	17 Years
Interest Rate	6.7%
Authorized	1994
GENERAL OBLIGATION - LIBRARIES	
Amount	\$30.5 Million
Term (Years)	20 Years
Interest Rate	3.90%
Authorized	2003
GENERAL OBLIGATION - LIBRARIES	
Amount	\$22.2 Million
Term (Years)	20 Years
Interest Rate	4.18%
Authorized	2006

**TABLE 3
OUTSTANDING INDEBTEDNESS
PALM BEACH COUNTY - 2007**

ISSUE/PURPOSE	AMOUNT
POOLED/NON-AD VALOREM – PARKS	
Amount	\$1.0 Million
Term (Years)	20 Years
Interest Rate	4.0%
Authorized	2006
POOLED/NON-AD VALOREM – ROADS	
Amount	\$2.6 Million
Term (Years)	5 Years
Interest Rate	4.0%
Authorized	2004
POOLED/NON-AD VALOREM - PUBLIC FACILITIES	
Amount	\$60.9 Million
Term (Years)	29 Years
Interest Rate	4.0%
Authorized	1987
Use of Funds:	
FIRE/RESCUE	\$0.0 Million (Retired)
CRIMINAL JUSTICE	\$25.5 Million
PARK DEVELOPMENT	\$4.0 Million
AGRICULTURE BUILDING	\$1.7 Million
PUBLIC SAFETY	\$8.8 Million
HEALTH FACILITY	\$2.0 Million
ROADS	\$3.5 Million
OTHER	\$15.4 Million
REVENUE/NON-AD VALOREM - PUBLIC BUILDINGS	
Amount	\$27.0 Million
Term (Years)	20 Years
Interest Rate	4.0%
Authorized	2006
Use of Funds:	
CRIMINAL JUSTICE	\$19.0 Million
PARK DEVELOPMENT	\$8.0 Million
REVENUE/NON-AD VALOREM - CRIMINAL JUSTICE	
Amount	\$79.3 Million
Term (Years)	27 Years
Interest Rate	6.7%
Authorized	1990
REVENUE/NON-AD VALOREM - BEACH ACQUISITION	
Amount	\$30.7 Million
Term (Years)	15 Years
Interest Rate	5.2%
Authorized	1993
REVENUE/NON-AD VALOREM - GOVERNMENT CENTER	
Amount	\$22.2 Million

III Park Impact Fees

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

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

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

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

Based upon existing outstanding debt, new development will pay toward Palm Beach County parks through debt service. Palm Beach County has \$85.7 million in outstanding general obligation debt for parks. Additionally, \$60.4 million in non-ad valorem debt is outstanding for parks. These calculations will credit new development for payments toward this debt. Table 6 sets out these credits.

TABLE 6
**PARK BONDS CREDITS
 PALM BEACH COUNTY**

TOTAL TAXABLE VALUE	\$154,957 Million
PARK GENERAL OBLIGATION DEBT	\$85.7 Million
MATURITY	19.25 Years
YEARS TO GO	14.00 Years
INTEREST RATE	4.8%
AVERAGE ANNUAL DEBT SERVICE	\$6.95 Million
DEBT SERVICE MILLAGE	\$0.045 Per \$1,000
AVERAGE TAXABLE VALUE PER CAPITA	\$99,161
ANNUAL TAX PAYMENTS	\$4.45 Per year
CAPITALIZATION PERIOD (Years)	14.00
DISCOUNT RATE	4.85%
CREDIT FOR FUTURE G.O. PAYMENTS PER CAPITA	\$44.44
CREDIT FOR PAST PAYMENTS	2.8% Of Total
PARK NON-AD VALOREM DEBT	\$60.4 Million
MATURITY	17 Years
YEARS TO GO	9 Years
INTEREST RATE	4.1%
AVERAGE ANNUAL DEBT SERVICE	\$4.9 Million
DEBT SERVICE PER CAPITA	\$3.17 Per year
CAPITALIZATION PERIOD (Years)	25
DISCOUNT RATE	4.32%
CREDIT FOR NON-G.O. PAYMENTS PER CAPITA	\$47.83
TOTAL FUTURE CREDITS PER CAPITA	\$92.27
CREDIT FOR STATE PARK GRANTS & ASSISTANCE	6.00% of Total
PAST PAYMENT CREDIT	2.80% of Total

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

PARK STANDARDS AND LEVEL OF SERVICE:			
PROVISION OF PARKS BY TYPE			
ACREAGE	DISTRICT	BEACH	REGIONAL
Total Acres	2,266.91	475.73	5,430.15
Improved Acres	1,338.06	289.16	2,916.13
PER 1,000 POPULATION			
Population Served	1,562,680	1,562,680	1,562,680
Total Acres	1.451	0.304	3.475
Improved Acres	0.856	0.185	1.866
LEVEL OF SERVICE FOR:	DISTRICT	BEACH	REGIONAL
Total Acres	1.451	0.304	3.475
Improved Acres	0.856	0.185	1.866
CAPITAL COSTS	PROVISION	COST PER	
DISTRICT PARKS	PER 1,000	ACRE	CAPITA
Total Acres	1.451	\$43,639	\$63.32
Improved Acres	0.86	\$166,615	\$142.62
BEACH PARKS			
Total Acres	0.30	\$340,909	\$103.64
Improved Acres	0.19	\$363,021	\$67.16
REGIONAL PARKS			
Total Acres	3.48	\$49,306	\$171.34
Improved Acres	1.87	\$155,982	\$291.06

SOURCE: Palm Beach County, Parks and Recreation Department, December 26, 2006.

**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%	\$839.14
SCHEDULE B	75.0%	100.0%	100.0%	\$787.66
SCHEDULE C	50.0%	100.0%	100.0%	\$736.17
SCHEDULE D	25.0%	100.0%	100.0%	\$684.69
SCHEDULE E	0.0%	100.0%	100.0%	\$633.20
SCHEDULE F	100.0%	75.0%	100.0%	\$796.44
SCHEDULE G	75.0%	75.0%	100.0%	\$744.96
SCHEDULE H	50.0%	75.0%	100.0%	\$693.47

TABLE 8

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

	DISTRICT	BEACH	REGIONAL	COST PER CAPITA
SCHEDULE I	25.0%	75.0%	100.0%	\$641.99
SCHEDULE J	0.0%	75.0%	100.0%	\$590.50
SCHEDULE K	100.0%	50.0%	100.0%	\$753.74
SCHEDULE L	75.0%	50.0%	100.0%	\$702.26
SCHEDULE M	50.0%	50.0%	100.0%	\$650.77
SCHEDULE N	25.0%	50.0%	100.0%	\$599.29
SCHEDULE O	0.0%	50.0%	100.0%	\$547.80
SCHEDULE P	100.0%	25.0%	100.0%	\$711.04
SCHEDULE Q	75.0%	25.0%	100.0%	\$659.56
SCHEDULE R	50.0%	25.0%	100.0%	\$608.07
SCHEDULE S	25.0%	25.0%	100.0%	\$556.59
SCHEDULE T	0.0%	25.0%	100.0%	\$505.10
SCHEDULE U	100.0%	0.0%	100.0%	\$668.34
SCHEDULE V	75.0%	0.0%	100.0%	\$616.86
SCHEDULE W	50.0%	0.0%	100.0%	\$565.37
SCHEDULE X	25.0%	0.0%	100.0%	\$513.89
SCHEDULE Y	0.0%	0.0%	100.0%	\$462.40

Source: Palm Beach County Department of Parks and Recreation.

The formula for calculating the parks impact fee is:

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

$$\text{CREDITS} = 0.088 * \text{COST PER UNIT} + [(\$92.27) \times \text{POPULATION PER UNIT}]$$

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

NOTE: The state grant credit (6%) is incorporated with the past payment credit (2.8%) in calculating cost (2.8% + 6% = 8.8%)

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	1.792	\$1,504.11	\$297.75	\$1,206.36
801 - 1,399	2.168	\$1,819.48	\$360.18	\$1,459.30
1,400 - 1,999	2.479	\$2,080.02	\$411.76	\$1,668.26
2,000 - 3,599	2.835	\$2,378.93	\$470.93	\$1,908.00
3,600 and Over	3.113	\$2,611.89	\$517.04	\$2,094.85
Hotel/Motel per Room	0.875	\$734.25	\$145.35	\$588.90

NOTE: Hotel/motel occupancy at 50% of actual in this and subsequent park tables.

SCHEDULE A AREA AND MUNICIPALITIES: Atlantis, Cloud Lake, Glen Ridge, Golf Village, Haverhill, Hypoluxo, Lake Clark Shores, Mangonia Park, and Unincorporated Zones 1, 2 & 3.

	Revised	2007	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$1,206.36	\$1,024.85	17.71%
801 - 1,399	\$1,459.30	\$1,239.73	17.71%
1,400 - 1,999	\$1,668.26	\$1,417.25	17.71%
2,000 - 3,599	\$1,908.00	\$1,620.92	17.71%
3,600 and Over	\$2,094.85	\$1,779.65	17.71%
Hotel/Motel per Room	\$588.90	\$519.74	13.31%

**EXISTING PARK & RECREATION
IMPACT FEES**

County	Parks Impact Fee
Wakulla	\$53
Levy	\$150
Lake	\$222
Putnam	\$227
Alachua	\$252
Flagler	\$268
Bradford	\$269
Monroe	\$340
Hillsborough	\$354
Glades	\$366
DeSoto	\$370
Broward	\$389
Polk	\$444
St Lucie *	\$484
Hernando	\$501
Nassau *	\$520
Volusia	\$566
Citrus	\$723
St. Johns	\$753
Pasco	\$892
Osceola	\$924
Manatee	\$971
Orange	\$1,123
Miami/Dade	\$1,173
Palm Beach *	\$1,540
Indian River	\$1,463
Lee	\$1,479
Charlotte	\$1,660
Martin *	\$2,345
Sarasota	\$2,348
Collier	\$3,299
Mean	\$854
Median	\$520
Proposed	\$1,668

* In revision

NOTE – Other Park Schedules not shown on this draft

IV Public Building Impact Fees

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

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

TABLE 10
PUBLIC BUILDINGS BONDS CREDITS
PALM BEACH COUNTY

TOTAL TAXABLE VALUE	\$154,957.3 Million
PUBLIC BUILDING GENERAL OBLIGATION DEBT	\$0.00 Million
CREDIT FOR FUTURE PAYMENTS	\$0.00
CREDIT FOR PAST PAYMENTS	2.8% of Total
PUBLIC BUILDING NON-AD VALOREM DEBT	\$541.3 Million
MATURITY	20.2 Years
YEARS TO GO	11.3 Years
INTEREST RATE	4.31%
AVERAGE ANNUAL DEBT SERVICE	\$40.7 Million
DEBT SERVICE PER CAPITA	\$26.04 Per year
CAPITALIZATION PERIOD (Years)	25.00
DISCOUNT RATE	4.32%
CREDIT FOR FUTURE PAYMENTS PER CAPITA	\$393.41

County has no outstanding general obligation debt for public buildings. The County does have \$541.3 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	1,717,093	\$600,982,550
TOTAL COURTHOUSE SPACE		
At \$438 per FT ² including equipment	936,085	\$410,005,230
TOTAL JAIL		
At \$95,000 per Bed	3,130	\$297,350,000
TOTAL INDUSTRIAL SPACE		
At \$263 per FT ² including equipment	433,373	\$113,977,099
TOTAL INDUSTRIAL SUPPORT SPACE		
At \$25 per FT ² including equipment	1,293,617	\$32,340,425
OTHER PUBLIC BUILDINGS - COST		
Judicial Center Parking Garage	\$15,000,000	
Bill Bailey Comm Ctr	\$900,000	
Fleet - WC & Fuel	\$320,000	
North County Fueling Station	\$175,000	
Jupiter Fueling Station	\$100,000	
Medical Examiner	\$2,012,000	
Driver Training	\$950,000	
Weapons Training	\$3,250,000	
K-9 Training	\$2,900,000	
Aviation	\$7,850,000	
Aviation/Fuel	\$145,000	
CLC- Fuel	\$250,000	
Stockade Kitchen	\$2,300,000	
District 7 Fuel	\$150,000	
EOC	\$5,062,000	
AC&C	\$3,550,000	
Supervisor of Election - VEC	\$4,400,000	
Block D Parking	\$3,187,500	
EOD	\$102,000	
Govt Center Parking	\$8,320,000	
South City Parking Garage	\$4,000,000	
Vista - 2300 Garage	\$8,100,000	
1916 Courthouse		
TOTAL VALUE OTHER BUILDINGS		\$73,023,500
Leased Space at \$1,394,138 per year		\$14,470,676
TOTAL VALUE ALL PUBLIC BUILDINGS		\$1,542,149,480
COST PER CAPITA		\$986.86

SOURCE: Palm Beach County, Facilities Development and Operations, May 1, 2007.

NOTES: (1) The value of public buildings is their current replacement value.

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

payments over 15 years at 5%.

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

TABLE 12

**FUNCTIONAL POPULATION
PALM BEACH COUNTY**

RESIDENTIAL UNITS BY SIZE	PERSONS PER UNIT	DAYS PER WEEK	% ON SITE		FUNCTIONAL POPULATION
800 Feet and Under	1.725	7.0	50.0%		0.896
801 - 1,399	2.087	7.0	50.0%		1.084
1,400 - 1,999	2.386	7.0	50.0%		1.239
2,000 - 3,599	2.729	7.0	50.0%		1.417
3,600 and Over	2.996	7.0	50.0%		1.556
Hotel/Motel per Room	1.750	7.0	20.0%		0.350

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

NON-RESIDENTIAL:	TRIP RATE	PERSONS PRESENT		HOURS PER VISITOR	DAYS OPEN	FUNCTIONAL POPULATION
100,000 - 149,999 FT ²	12.60	3.00	4.56	0.50	7.00	1.095
150,000 - 199,999 FT ²	11.66	3.00	4.00	0.40	7.00	1.067
200,000 - 399,999 FT ²	10.29	3.00	3.17	0.40	7.00	1.053
400,000 - 499,999 FT ²	9.36	3.00	2.62	0.40	7.00	1.044
500,000 - 599,999 FT ²	8.94	3.00	2.36	0.40	5.00	0.742
600,000 - 699,999 FT ²	8.60	3.00	2.16	0.40	5.00	0.740
700,000 - 799,999 FT ²	8.32	3.00	1.99	0.12	7.00	1.010
800,000 FT ² or more	7.97	3.00	1.78	0.12	7.00	1.009
MEDICAL BUILDINGS:						
MEDICAL OFFICES PER 1,000 FT ²	36.13	4.00	17.68	0.50	7.00	1.702
HOSPITALS PER 1,000 FT ²	16.78	4.00	6.07	0.50	7.00	1.460
NURSING HOME PER 1,000 FT ²	3.72	0.50	1.73	0.20	7.00	0.181
INDUSTRIAL BUILDINGS:						
GEN. INDUSTRIAL PER 1,000 FT ²	6.97	1.20	2.98	0.40	7.00	0.450
WAREHOUSING PER 1,000 FT ²	4.96	0.50	2.48	0.50	7.00	0.218
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:						
50,000 FT ² or Less	101.60	5.00	55.96	0.167	7.00	2.055
50,001 - 99,999 FT ²	75.54	5.00	40.32	0.20	7.00	2.003
100,000 - 199,999 FT ²	58.98	5.00	30.39	0.25	7.00	1.983
200,000 - 299,999 FT ²	49.15	5.00	24.49	0.50	7.00	2.177
300,000 - 399,999 FT ²	43.59	5.00	21.15	0.60	7.00	2.196
400,000 - 499,999 FT ²	39.85	5.00	18.91	0.70	7.00	2.218
500,000 - 599,999 FT ²	37.09	5.00	17.25	0.80	7.00	2.242
600,000 - 699,999 FT ²	34.94	5.00	15.96	0.90	7.00	2.265
700,000 - 999,999 FT ²	32.45	5.00	14.47	1.00	7.00	2.270
1,000,000 - 1,199,999 FT ²	28.96	5.00	12.38	1.00	7.00	2.182
1,200,000 - 1,399,999 FT ²	27.28	5.00	11.37	1.00	7.00	2.140
1,400,000 - 1,599,999 FT ²	25.92	5.00	10.55	1.00	7.00	2.106
1,600,000 FT ² or more	24.79	5.00	9.87	1.00	7.00	2.078

NON-RESIDENTIAL:	TRIP RATE	PERSONS PRESENT		HOURS PER VISITOR	DAYS OPEN	FUNCTIONAL POPULATION
PHARMACY WITH DRIVE THRU	92.70	5.00	50.62	0.167	7.00	2.018
FAST FOOD RESTAURANT	496.12	5.00	292.67	0.167	7.00	3.699
SERVICE STATION PER FUELING STN.	168.56	0.50	100.64	0.083	7.00	0.516
CONVENIENCE RETAIL	737.99	5.00	437.79	0.167	7.00	4.707

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



The formula for calculating the public buildings impact fee is:

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

$$\text{CREDITS} = (0.028 * \text{COST PER UNIT}) + (\$396.27 \times \text{FUNCTIONAL POPULATION PER UNIT})$$

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

**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	0.8960	\$884	\$377	\$506.98
801 - 1,399	1.0840	\$1,070	\$456	\$613.35
1,400 - 1,999	1.2390	\$1,223	\$522	\$701.05
2,000 - 3,599	1.4170	\$1,398	\$597	\$801.76
3,600 and Over	1.5560	\$1,536	\$655	\$880.42
Hotel/Motel per Room	0.3500	\$345	\$147	\$198.04
NON-RESIDENTIAL:				
DRIVE-IN BANK PER 1,000 FT ²	2.3370	\$2,306	\$984	\$1,322.32
MINI-WAREHOUSE PER 1,000 FT ²	0.0970	\$96	\$41	\$54.89
MOVIE THEATER PER SEAT	0.0660	\$65	\$28	\$37.34
RACQUET CLUB PER COURT	1.5570	\$1,537	\$656	\$880.98
CHURCH/SYNAGOGUE PER 1,000 FT ²	0.3710	\$366	\$156	\$209.92
DAY CARE CENTER PER 1,000 FT ²	1.8320	\$1,808	\$771	\$1,036.58
QUALITY RESTAURANT PER 1,000 FT ²	2.2310	\$2,202	\$939	\$1,262.34
HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT ²	2.4320	\$2,400	\$1,024	\$1,376.08
NEW CAR SALES PER 1,000 FT ²	1.0070	\$994	\$424	\$569.78
OFFICE PER 1,000 FT² :				
50,000 FT ² & Under	0.8010	\$790	\$337	\$453.23
50,001 - 99,999 FT ²	0.8780	\$866	\$370	\$496.79
100,000 - 149,999 FT ²	1.0950	\$1,081	\$461	\$619.57
150,000 - 199,999 FT ²	1.0670	\$1,053	\$449	\$603.73
200,000 - 399,999 FT ²	1.0530	\$1,039	\$443	\$595.81
400,000 - 499,999 FT ²	1.0440	\$1,030	\$440	\$590.71
500,000 - 599,999 FT ²	0.7420	\$732	\$312	\$419.84
600,000 - 699,999 FT ²	0.7400	\$730	\$312	\$418.71
700,000 - 799,999 FT ²	1.0100	\$997	\$425	\$571.48
800,000 FT ² or more	1.0090	\$996	\$425	\$570.91
MEDICAL BUILDINGS:				
MEDICAL OFFICES PER 1,000 FT ²	1.7020	\$1,680	\$717	\$963.03

LAND USE TYPE (UNIT)	FUNCTIONAL POPULATION	COST PER UNIT	CREDITS	NET COST
HOSPITALS PER 1,000 FT ²	1.4600	\$1,441	\$615	\$826.10
NURSING HOME PER 1,000 FT ²	0.1810	\$179	\$76	\$102.41
INDUSTRIAL BUILDINGS:				
GEN. INDUSTRIAL PER 1,000 FT ²	0.4500	\$444	\$189	\$254.62
WAREHOUSING PER 1,000 FT ²	0.2180	\$215	\$92	\$123.35
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:				
50,000 FT ² or Less	2.0550	\$2,028	\$865	\$1,162.76
50,001 - 99,999 FT ²	2.0030	\$1,977	\$843	\$1,133.33
100,000 - 199,999 FT ²	1.9830	\$1,957	\$835	\$1,122.02
200,000 - 299,999 FT ²	2.1770	\$2,148	\$917	\$1,231.79
300,000 - 399,999 FT ²	2.1960	\$2,167	\$925	\$1,242.54
400,000 - 499,999 FT ²	2.2180	\$2,189	\$934	\$1,254.99
500,000 - 599,999 FT ²	2.2420	\$2,213	\$944	\$1,268.56
600,000 - 699,999 FT ²	2.2650	\$2,235	\$954	\$1,281.58
700,000 - 999,999 FT ²	2.2700	\$2,240	\$956	\$1,284.41
1,000,000 - 1,199,999 FT ²	2.1820	\$2,153	\$919	\$1,234.62
1,200,000 - 1,399,999 FT ²	2.1400	\$2,112	\$901	\$1,210.85
1,400,000 - 1,599,999 FT ²	2.1060	\$2,078	\$887	\$1,191.62
1,600,000 FT ² or more	2.0780	\$2,051	\$875	\$1,175.77
PHARMACY WITH DRIVE THRU	2.0180	\$1,991	\$850	\$1,141.83
FAST FOOD RESTAURANT	3.6990	\$3,650	\$1,557	\$2,092.96
SERVICE STATION PER FUELING STN.	0.5160	\$509	\$217	\$291.96
CONVENIENCE RETAIL	4.7070	\$4,645	\$1,982	\$2,663.31

Changes

	Revised	Existing	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$506.98	\$119.84	323.05%
801 - 1,399	\$613.35	\$144.98	323.06%
1,400 - 1,999	\$701.05	\$165.67	323.16%
2,000 - 3,599	\$801.76	\$189.42	323.27%
3,600 and Over	\$880.42	\$208.03	323.22%
Hotel/Motel per Room	\$198.04	\$48.60	307.49%
NON-RESIDENTIAL:			
DRIVE-IN BANK PER 1,000 FT ²	\$1,322.32	\$324.54	307.44%
MINI-WAREHOUSE PER 1,000 FT ²	\$54.89	\$13.47	307.50%
MOVIE THEATER PER SEAT	\$37.34	\$9.17	307.20%
RACQUET CLUB PER COURT	\$880.98	\$216.21	307.46%
CHURCH/SYNAGOGUE PER 1,000 FT ²	\$209.92	\$51.52	307.45%
DAY CARE CENTER PER 1,000 FT ²	\$1,036.58	\$254.41	307.44%
QUALITY RESTAURANT PER 1,000 FT ²	\$1,262.34	\$309.81	307.46%
HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT	\$1,376.08	\$337.72	307.46%

Changes

	Revised	Existing	% Change
NEW CAR SALES PER 1,000 FT ²	\$569.78	\$139.84	307.45%
OFFICE PER 1,000 FT² :			
50,000 FT ² & Under	\$453.23	\$111.23	307.47%
50,001 - 99,999 FT ²	\$496.79	\$121.93	307.44%
100,000 - 149,999 FT ²	\$619.57	\$152.06	307.45%
150,000 - 199,999 FT ²	\$603.73	\$148.17	307.46%
200,000 - 399,999 FT ²	\$595.81	\$146.23	307.45%
400,000 - 499,999 FT ²	\$590.71	\$144.98	307.44%
500,000 - 599,999 FT ²	\$419.84	\$103.04	307.45%
600,000 - 699,999 FT ²	\$418.71	\$102.77	307.42%
700,000 - 799,999 FT ²	\$571.48	\$140.25	307.47%
800,000 FT ² or more	\$570.91	\$140.12	307.44%
MEDICAL BUILDINGS:			
MEDICAL OFFICES PER 1,000 FT ²	\$963.03	\$236.35	307.46%
HOSPITALS PER 1,000 FT ²	\$826.10	\$202.75	307.45%
NURSING HOME PER 1,000 FT ²	\$102.41	\$25.14	307.36%
INDUSTRIAL BUILDINGS:			
GEN. INDUSTRIAL PER 1,000 FT ²	\$254.62	\$62.50	307.39%
WAREHOUSING PER 1,000 FT ²	\$123.35	\$30.28	307.36%
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:			
50,000 FT ² or Less	\$1,162.76	\$285.37	307.46%
50,001 - 99,999 FT ²	\$1,133.33	\$278.15	307.45%
100,000 - 199,999 FT ²	\$1,122.02	\$275.38	307.44%
200,000 - 299,999 FT ²	\$1,231.79	\$302.32	307.45%
300,000 - 399,999 FT ²	\$1,242.54	\$304.96	307.44%
400,000 - 499,999 FT ²	\$1,254.99	\$308.01	307.45%
500,000 - 599,999 FT ²	\$1,268.56	\$311.34	307.45%
600,000 - 699,999 FT ²	\$1,281.58	\$314.54	307.45%
700,000 - 999,999 FT ²	\$1,284.41	\$315.23	307.45%
1,000,000 - 1,199,999 FT ²	\$1,234.62	\$303.01	307.45%
1,200,000 - 1,399,999 FT ²	\$1,210.85	\$297.17	307.46%
1,400,000 - 1,599,999 FT ²	\$1,191.62	\$292.46	307.45%
1,600,000 FT ² or more	\$1,175.77	\$288.57	307.45%
PHARMACY WITH DRIVE THRU	\$1,141.83	\$280.24	307.45%
FAST FOOD RESTAURANT	\$2,092.96	\$513.68	307.44%
SERVICE STATION PER FUELING STN.	\$291.96	\$71.65	307.48%
CONVENIENCE RETAIL	\$2,663.31	\$653.65	307.45%

EXISTING PUBLIC BUILDING IMPACT FEES

County	Public Bldg
Palm Beach *	\$148.00
Indian River *	\$206.00
Nassau *	\$231.49
Hernando	\$302.00
Sarasota	\$303.00
Wakulla	\$317.00
St Lucie *	\$368.00
St. Johns	\$378.00
Martin *	\$436.00
Citrus	\$625.00
Charlotte	\$780.00
Collier	\$807.00
DeSoto	\$971.00
Gilchrist	\$1,000.00
Average	\$490.89
Median	\$373.00
Palm Beach - Revised	\$701.05

* In revision

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	\$154,957.3 Million
GENERAL OBLIGATION DEBT	\$0.0 Million
CREDIT FOR FUTURE PAYMENTS	\$0.0
CREDIT FOR PAST PAYMENTS	2.8%
NON-AD VALOREM DEBT	\$0.0 Million
MATURITY	20.0 Years
YEARS TO GO	17.5 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	4.32%
CREDIT FOR FUTURE PAYMENTS	\$0.00 Per Capita
CREDIT FOR PAST PAYMENTS	2.80%

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	660	53.0%
Patrol Area	586	47.0%
CAPITAL FACILITIES:		
Total		\$85,331,431
Patrol Area		\$40,131,797
Countywide Services		\$45,199,634
PATROL AREA SERVICES		
RESPONDING PERSONNEL		586
POPULATION SERVED		713,842
STANDARD		1.22
SERVICE CALLS PER YEAR		588,311
CALLS PER:		
Responding Officer		1,003.9
1,000 Population		824.1
CAPITAL FACILITIES COST:		
PER CAPITA COST		\$56.22
PER CALL COST		\$68.22

SOURCE: Palm Beach County Sheriff's Office, December 13, 2006.

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

LAND USE TYPE	DEMAND/ CALLS	UNITS	CALLS PER UNIT
Single Family Detached	319,551	118,673	2.693
Single Family Attached	na	na	2.693
Multi-Family	123,286	167,540	0.736
Mobile Home	na	na	0.736
Hotel/Motel per Room	2,613	3,042	0.859
Retail per 1,000 FT ²	81,606	79,186	1.031
Office per 1,000 FT ²	50,996	49,417	1.032
Storage per 1,000 FT ²	5,735	24,350	0.236
Industry per 1,000 FT ²	4,525	58,315	0.078
Total Calls	588,311		

SOURCE: Palm Beach County Sheriff's Department, December 13, 2006.

The formula for calculating the law enforcement impact fee is:

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

$$\text{OFFSETS} = (0.028 * \text{COST PER UNIT}) + (\$0.00 \times \text{POPULATION PER UNIT})$$

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

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

LAND USE TYPE (UNIT)	SERVICE CALLS	COST PER UNIT	CREDITS	NET COST
SINGLE FAMILY DETACHED	2.693	\$183.68	\$5.14	\$178.54
SINGLE FAMILY ATTACHED	2.693	\$183.68	\$5.14	\$178.54
MULTI-FAMILY	0.736	\$50.20	\$1.41	\$48.79
MOBILE HOME	0.736	\$50.20	\$1.41	\$48.79
HOTEL/MOTEL PER ROOM	0.859	\$58.60	\$1.64	\$56.96
NON-RESIDENTIAL:				
DRIVE-IN BANK PER 1,000 FT ²	1.032	\$70.39	\$1.97	\$68.42
MINI-WAREHOUSE PER 1,000 FT ²	0.236	\$16.07	\$0.45	\$15.62
MOVIE THEATER PER SEAT	1.031	\$70.30	\$1.97	\$68.33
RACQUET CLUB PER COURT	1.031	\$70.30	\$1.97	\$68.33
CHURCH/SYNAGOGUE PER 1,000 FT ²	1.031	\$70.30	\$1.97	\$68.33
DAY CARE CENTER PER 1,000 FT ²	1.031	\$70.30	\$1.97	\$68.33
QUALITY RESTAURANT PER 1,000 FT ²	1.031	\$70.30	\$1.97	\$68.33
HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT	1.031	\$70.30	\$1.97	\$68.33
NEW CAR SALES PER 1,000 FT ²	1.031	\$70.30	\$1.97	\$68.33
OFFICE PER 1,000 FT² :				
50,000 FT ² & Under	1.032	\$70.39	\$1.97	\$68.42
50,001 - 99,999 FT ²	1.032	\$70.39	\$1.97	\$68.42
100,000 - 149,999 FT ²	1.032	\$70.39	\$1.97	\$68.42
150,000 - 199,999 FT ²	1.032	\$70.39	\$1.97	\$68.42
200,000 - 399,999 FT ²	1.032	\$70.39	\$1.97	\$68.42
400,000 - 499,999 FT ²	1.032	\$70.39	\$1.97	\$68.42
500,000 - 599,999 FT ²	1.032	\$70.39	\$1.97	\$68.42
600,000 - 699,999 FT ²	1.032	\$70.39	\$1.97	\$68.42
700,000 - 799,999 FT ²	1.032	\$70.39	\$1.97	\$68.42
800,000 FT ² or more	1.032	\$70.39	\$1.97	\$68.42
MEDICAL BUILDINGS:				
MEDICAL OFFICES PER 1,000 FT ²	1.032	\$70.39	\$1.97	\$68.42
HOSPITALS PER 1,000 FT ²	1.032	\$70.39	\$1.97	\$68.42
NURSING HOME PER 1,000 FT ²	1.032	\$70.39	\$1.97	\$68.42
INDUSTRIAL BUILDINGS:				
GEN. INDUSTRIAL PER 1,000 FT ²	0.078	\$5.29	\$0.15	\$5.14
WAREHOUSING PER 1,000 FT ²	0.236	\$16.07	\$0.45	\$15.62
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:				
50,000 FT ² or Less	1.031	\$70.30	\$1.97	\$68.33
50,001 - 99,999 FT ²	1.031	\$70.30	\$1.97	\$68.33

LAND USE TYPE (UNIT)	SERVICE CALLS	COST PER UNIT	CREDITS	NET COST
100,000 - 199,999 FT ²	1.031	\$70.30	\$1.97	\$68.33
200,000 - 299,999 FT ²	1.031	\$70.30	\$1.97	\$68.33
300,000 - 399,999 FT ²	1.031	\$70.30	\$1.97	\$68.33
400,000 - 499,999 FT ²	1.031	\$70.30	\$1.97	\$68.33
500,000 - 599,999 FT ²	1.031	\$70.30	\$1.97	\$68.33
600,000 - 699,999 FT ²	1.031	\$70.30	\$1.97	\$68.33
700,000 - 999,999 FT ²	1.031	\$70.30	\$1.97	\$68.33
1,000,000 - 1,199,999 FT ²	1.031	\$70.30	\$1.97	\$68.33
1,200,000 - 1,399,999 FT ²	1.031	\$70.30	\$1.97	\$68.33
1,400,000 - 1,599,999 FT ²	1.031	\$70.30	\$1.97	\$68.33
1,600,000 FT ² or more	1.031	\$70.30	\$1.97	\$68.33
PHARMACY WITH DRIVE THRU	1.031	\$70.30	\$1.97	\$68.33
FAST FOOD RESTAURANT	1.031	\$70.30	\$1.97	\$68.33
SERVICE STATION PER FUELING STN.	1.031	\$70.30	\$1.97	\$68.33
CONVENIENCE RETAIL	1.031	\$70.30	\$1.97	\$68.33

Changes	Revised	2003	% Change
SINGLE FAMILY DETACHED	\$178.54	\$187.24	-4.65%
SINGLE FAMILY ATTACHED	\$178.54	\$187.24	-4.65%
MULTI-FAMILY	\$48.79	\$54.88	-11.10%
MOBILE HOME	\$48.79	\$54.88	-11.10%
HOTEL/MOTEL PER ROOM	\$56.96	\$62.49	-8.85%
NON-RESIDENTIAL:			
DRIVE-IN BANK PER 1,000 FT ²	\$68.42	\$70.58	-3.06%
MINI-WAREHOUSE PER 1,000 FT ²	\$15.62	\$15.18	2.90%
MOVIE THEATER PER SEAT	\$68.33	\$77.44	-11.76%
RACQUET CLUB PER COURT	\$68.33	\$77.44	-11.76%
CHURCH/SYNAGOGUE PER 1,000 FT ²	\$68.33	\$77.44	-11.76%
DAY CARE CENTER PER 1,000 FT ²	\$68.33	\$77.44	-11.76%
QUALITY RESTAURANT PER 1,000 FT ²	\$68.33	\$77.44	-11.76%
HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT	\$68.33	\$77.44	-11.76%
NEW CAR SALES PER 1,000 FT ²	\$68.33	\$77.44	-11.76%
OFFICE PER 1,000 FT ² :			
50,000 FT ² & Under	\$68.42	\$70.58	-3.06%
50,001 - 99,999 FT ²	\$68.42	\$70.58	-3.06%
100,000 - 149,999 FT ²	\$68.42	\$70.58	-3.06%
150,000 - 199,999 FT ²	\$68.42	\$70.58	-3.06%
200,000 - 399,999 FT ²	\$68.42	\$70.58	-3.06%
400,000 - 499,999 FT ²	\$68.42	\$70.58	-3.06%
500,000 - 599,999 FT ²	\$68.42	\$70.58	-3.06%
600,000 - 699,999 FT ²	\$68.42	\$70.58	-3.06%

Changes	Revised	2003	% Change
700,000 - 799,999 FT ²	\$68.42	\$70.58	-3.06%
800,000 FT ² or more	\$68.42	\$70.58	-3.06%
MEDICAL BUILDINGS:			
MEDICAL OFFICES PER 1,000 FT ²	\$68.42	\$70.58	-3.06%
HOSPITALS PER 1,000 FT ²	\$68.42	\$70.58	-3.06%
NURSING HOME PER 1,000 FT ²	\$68.42	\$70.58	-3.06%
INDUSTRIAL BUILDINGS:			
GEN. INDUSTRIAL PER 1,000 FT ²	\$5.14	\$5.41	-4.99%
WAREHOUSING PER 1,000 FT ²	\$15.62	\$15.18	2.90%
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:			
50,000 FT ² or Less	\$68.33	\$77.44	-11.76%
50,001 - 99,999 FT ²	\$68.33	\$77.44	-11.76%
100,000 - 199,999 FT ²	\$68.33	\$77.44	-11.76%
200,000 - 299,999 FT ²	\$68.33	\$77.44	-11.76%
300,000 - 399,999 FT ²	\$68.33	\$77.44	-11.76%
400,000 - 499,999 FT ²	\$68.33	\$77.44	-11.76%
500,000 - 599,999 FT ²	\$68.33	\$77.44	-11.76%
600,000 - 699,999 FT ²	\$68.33	\$77.44	-11.76%
700,000 - 999,999 FT ²	\$68.33	\$77.44	-11.76%
1,000,000 - 1,199,999 FT ²	\$68.33	\$77.44	-11.76%
1,200,000 - 1,399,999 FT ²	\$68.33	\$77.44	-11.76%
1,400,000 - 1,599,999 FT ²	\$68.33	\$77.44	-11.76%
1,600,000 FT ² or more	\$68.33	\$77.44	-11.76%
PHARMACY WITH DRIVE THRU	\$68.33	\$77.44	-11.76%
FAST FOOD RESTAURANT	\$68.33	\$77.44	-11.76%
SERVICE STATION PER FUELING STN.	\$68.33	\$77.44	-11.76%
CONVENIENCE RETAIL	\$68.33	\$77.44	-11.76%

**EXISTING LAW ENFORCEMENT
IMPACT FEES**

County	Law/Jail
Brevard	\$71.99
Hernando	\$99.00
Nassau *	\$149.85
Monroe	\$150.00
Palm Beach *	\$170.58
St Lucie	\$183.00
St. Johns	\$188.00
Orange	\$193.00
Wakulla	\$236.00
Indian River *	\$244.00
Citrus	\$257.00
Charlotte	\$300.00
Polk	\$410.00
Miami/Dade	\$411.00
Martin *	\$459.00
Collier	\$531.00
DeSoto	\$538.00
Bradford	\$686.00
Manatee	\$839.00
Sarasota	\$880.00
Mean	\$349.82
Median	\$250.50
Proposed	\$178.54
* In revision	

VI Fire Protection and Rescue Impact Fees

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

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

TABLE 17
FIRE/RESCUE PARAMETERS
PALM BEACH COUNTY

STANDARD:	
Response Time of	7.5 Minutes
CAPITAL INVESTMENTS:	
Fleet	\$50,370,247
Facilities	\$89,065,561
Radio Equipment	\$5,581,841
Computer Equipment	\$3,294,088
Video Equipment	\$646,655
Training Equipment	\$456,086
Office Furniture/Equipment	\$1,854,621
Fire/Rescue Capital Investments	\$151,269,099
Total Calls for Service	81,150
Total Capital Cost Per Call	\$1,864.07

SOURCE: Palm Beach County Fire Rescue, December 5, 2006.

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	0.3745
Single Family Attached	0.3745
Multi-Family	0.1671
Mobile Home	0.1671
Hotel/Motel per Room	0.6910
Retail per 1,000 FT ²	0.1681
Office per 1,000 FT ²	0.1078
Storage per 1,000 FT ²	0.0399
Industry per 1,000 FT ²	0.1110
Institutional per 1,000 FT ² *	0.0000

SOURCE: Palm Beach County Fire Department, "Palm Beach County Fire-Rescue Call Load," Dec 5, 2006.

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

In Table 19, the cost of fire/rescue protection is determined based upon the expected calls for service per unit per year. These call generation rates are based upon a statistical review of fire/rescue calls and are set out in "Palm Beach County Fire-Rescue Call Load," for fiscal year 2005-06.

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

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

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

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

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

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

LAND USE TYPE (UNIT)	CALLS FOR SERVICE	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY TYPE:				
Single Family Detached	0.3745	\$698.07	\$0.00	\$698.07
Single Family Attached	0.3745	\$698.07	\$0.00	\$698.07
Multi-Family	0.1671	\$311.48	\$0.00	\$311.48
Mobile Home	0.1671	\$311.48	\$0.00	\$311.48
Hotel/Motel Per Room	0.6910	\$1,288.15	\$0.00	\$1,288.15
NON-RESIDENTIAL:				
DRIVE-IN BANK PER 1,000 FT ²	0.1078	\$200.95	\$0.00	\$200.95
MINI-WAREHOUSE PER 1,000 FT ²	0.1078	\$200.95	\$0.00	\$200.95
MOVIE THEATER PER SEAT	0.1078	\$200.95	\$0.00	\$200.95
RACQUET CLUB PER COURT	0.1078	\$200.95	\$0.00	\$200.95
CHURCH/SYNAGOGUE PER 1,000 FT ²	0.1078	\$200.95	\$0.00	\$200.95
DAY CARE CENTER PER 1,000 FT ²	0.1078	\$200.95	\$0.00	\$200.95
QUALITY RESTAURANT PER 1,000 FT ²	0.1681	\$313.37	\$0.00	\$313.37
HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT	0.1681	\$313.37	\$0.00	\$313.37
NEW CAR SALES PER 1,000 FT ²	0.1681	\$313.37	\$0.00	\$313.37
OFFICE PER 1,000 FT² :				
50,000 FT ² & Under	0.1078	\$200.95	\$0.00	\$200.95
50,001 - 99,999 FT ²	0.1078	\$200.95	\$0.00	\$200.95
100,000 - 149,999 FT ²	0.1078	\$200.95	\$0.00	\$200.95
150,000 - 199,999 FT ²	0.1078	\$200.95	\$0.00	\$200.95
200,000 - 399,999 FT ²	0.1078	\$200.95	\$0.00	\$200.95
400,000 - 499,999 FT ²	0.1078	\$200.95	\$0.00	\$200.95
500,000 - 599,999 FT ²	0.1078	\$200.95	\$0.00	\$200.95
600,000 - 699,999 FT ²	0.1078	\$200.95	\$0.00	\$200.95
700,000 - 799,999 FT ²	0.1078	\$200.95	\$0.00	\$200.95
800,000 FT ² or more	0.1078	\$200.95	\$0.00	\$200.95
MEDICAL BUILDINGS:				
MEDICAL OFFICES PER 1,000 FT ²	0.1078	\$200.95	\$0.00	\$200.95
HOSPITALS PER 1,000 FT ²	0.1078	\$200.95	\$0.00	\$200.95
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	\$206.91	\$0.00	\$206.91
WAREHOUSING PER 1,000 FT ²	0.0399	\$74.37	\$0.00	\$74.37
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:				
50,000 FT ² or Less	0.1681	\$313.37	\$0.00	\$313.37
50,001 - 99,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37
100,000 - 199,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37
200,000 - 299,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37

LAND USE TYPE (UNIT)	CALLS FOR SERVICE	COST PER UNIT	CREDITS	NET COST
300,000 - 399,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37
400,000 - 499,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37
500,000 - 599,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37
600,000 - 699,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37
700,000 - 999,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37
1,000,000 - 1,199,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37
1,200,000 - 1,399,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37
1,400,000 - 1,599,999 FT ²	0.1681	\$313.37	\$0.00	\$313.37
1,600,000 FT ² or more	0.1681	\$313.37	\$0.00	\$313.37
PHARMACY WITH DRIVE THRU	0.1681	\$313.37	\$0.00	\$313.37
FAST FOOD RESTAURANT	0.1681	\$313.37	\$0.00	\$313.37
SERVICE STATION PER FUELING STN.	0.1681	\$313.37	\$0.00	\$313.37
CONVENIENCE RETAIL	0.1681	\$313.37	\$0.00	\$313.37

Changes

	Revised	Existing	% Change
RESIDENTIAL UNITS BY TYPE:			
Single Family Detached	\$698.07	\$556.26	25.49%
Single Family Attached	\$698.07	\$556.26	25.49%
Multi-Family	\$311.48	\$261.49	19.12%
Mobile Home	\$311.48	\$261.49	19.12%
Hotel/Motel Per Room	\$1,288.15	\$1,004.88	28.19%
NON-RESIDENTIAL:			
DRIVE-IN BANK PER 1,000 FT ²	\$200.95	\$158.46	26.81%
MINI-WAREHOUSE PER 1,000 FT ²	\$200.95	\$158.46	26.81%
MOVIE THEATER PER SEAT	\$200.95	\$158.46	26.81%
RACQUET CLUB PER COURT	\$200.95	\$158.46	26.81%
CHURCH/SYNAGOGUE PER 1,000 FT ²	\$313.37	\$238.16	31.58%
DAY CARE CENTER PER 1,000 FT ²	\$313.37	\$238.16	31.58%
QUALITY RESTAURANT PER 1,000 FT ²	\$313.37	\$238.16	31.58%
HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT			
NEW CAR SALES PER 1,000 FT ²	\$200.95	\$158.46	26.81%
OFFICE PER 1,000 FT² :			
50,000 FT ² & Under	\$200.95	\$158.46	26.81%
50,001 - 99,999 FT ²	\$200.95	\$158.46	26.81%
100,000 - 149,999 FT ²	\$200.95	\$158.46	26.81%
150,000 - 199,999 FT ²	\$200.95	\$158.46	26.81%
200,000 - 399,999 FT ²	\$200.95	\$158.46	26.81%
400,000 - 499,999 FT ²	\$200.95	\$158.46	26.81%
500,000 - 599,999 FT ²	\$200.95	\$158.46	26.81%
600,000 - 699,999 FT ²	\$200.95	\$158.46	26.81%
700,000 - 799,999 FT ²	\$200.95	\$158.46	26.81%

Changes

	Revised	Existing	% Change
800,000 FT ² or more	\$200.95	\$158.46	26.81%
MEDICAL BUILDINGS:			
MEDICAL OFFICES PER 1,000 FT ²	\$200.95	\$158.46	26.81%
HOSPITALS PER 1,000 FT ²	\$200.95	\$158.46	26.81%
NURSING HOME PER 1,000 FT ²	\$0.00	\$0.00	
INDUSTRIAL BUILDINGS:			
GEN. INDUSTRIAL PER 1,000 FT ²	\$206.91	\$152.82	35.39%
WAREHOUSING PER 1,000 FT ²	\$74.37	\$56.93	30.63%
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:			
50,000 FT ² or Less	\$313.37	\$238.16	31.58%
50,001 - 99,999 FT ²	\$313.37	\$238.16	31.58%
100,000 - 199,999 FT ²	\$313.37	\$238.16	31.58%
200,000 - 299,999 FT ²	\$313.37	\$238.16	31.58%
300,000 - 399,999 FT ²	\$313.37	\$238.16	31.58%
400,000 - 499,999 FT ²	\$313.37	\$238.16	31.58%
500,000 - 599,999 FT ²	\$313.37	\$238.16	31.58%
600,000 - 699,999 FT ²	\$313.37	\$238.16	31.58%
700,000 - 999,999 FT ²	\$313.37	\$238.16	31.58%
1,000,000 - 1,199,999 FT ²	\$313.37	\$238.16	31.58%
1,200,000 - 1,399,999 FT ²	\$313.37	\$238.16	31.58%
1,400,000 - 1,599,999 FT ²	\$313.37	\$238.16	31.58%
1,600,000 FT ² or more	\$313.37	\$238.16	31.58%
PHARMACY WITH DRIVE THRU	\$313.37	\$238.16	31.58%
FAST FOOD RESTAURANT	\$313.37	\$238.16	31.58%
SERVICE STATION PER FUELING STN.	\$313.37	\$238.16	31.58%
CONVENIENCE RETAIL	\$313.37	\$238.16	31.58%

EXISTING FIRE & RESCUE IMPACT FEES

County	Fire/Rescue
Hillsborough	\$49
Glades	\$93
Hernando	\$99
Monroe	\$105
Levy	\$106
Nassau *	\$121
Brevard	\$132
Alachua	\$152
Putnam	\$159
Osceola	\$159
Seminole	\$172
Miami/Dade	\$177
Manatee	\$182
Orange	\$201
Marion	\$252
Indian River *	\$278
Volusia	\$278
Sarasota	\$298
Polk	\$313
Bradford	\$352
Martin *	\$357
St Lucie	\$368
Lake	\$369
Sumter	\$397
DeSoto	\$398
Charlotte	\$400
Pasco	\$420
St. Johns	\$501
Palm Beach *	\$528
Citrus	\$566
Lee	\$833
Collier	\$1,155
Mean	\$312
Median	\$278
Proposed	\$698

* 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

TABLE 20
STANDARDS FOR LIBRARY SERVICE
PALM BEACH COUNTY

	TOTAL	PER CAPITA
POPULATION SERVED	849,952	
STANDARD FOR MATERIALS:		
Books & Materials	1,404,227	1.652
Electronic Resources	45	0.000053
TOTAL & PER CAPITA	1,404,272	1.652
STANDARDS FOR BUILDINGS:		
TOTAL LIBRARY BUILDINGS (FT ²)	297,703	
LIBRARY SPACE PER CAPITA (FT ²)		0.350

SOURCE: Palm Beach County Dept. of Libraries, February 12, 2007

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

TABLE 21
LIBRARY CAPITAL COSTS
PALM BEACH COUNTY

ITEM	COST PER ITEM	STANDARD PER CAPITA	COST PER CAPITA
Books & Materials	\$18.85	1.652	\$31.14
Electronic Resources	\$10,615	0.000053	\$0.56
Buildings & Equipment	\$229.37	0.350	\$80.28
TOTAL PER CAPITA			\$111.98

SOURCE: Palm Beach County Dept. of Libraries, February 12, 2007.

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 00-06:	
Books	\$14,241,914
Electronic Resources	\$2,388,452
Buildings & Equipment	\$12,314,850
TOTAL	\$28,945,216
Grants	\$0
PER CENT FROM GRANTS	0.00%
TOTAL TAXABLE VALUE	\$154,957.3 Million
LIBRARY GENERAL OBLIGATION DEBT	\$52.70 Million
MATURITY	20.0 Years
YEARS TO GO	17.5 Years
INTEREST RATE	4.04%
AVERAGE ANNUAL DEBT SERVICE	\$3.9 Million
DEBT SERVICE MILLAGE	\$0.0251
AVERAGE TAXABLE VALUE PER CAPITA	\$99,161
ANNUAL TAX PAYMENTS	\$2.49 Per Capita
CAPITALIZATION PERIOD (Years)	25.00
DISCOUNT RATE	4.32%
CREDIT FOR FUTURE PAYMENTS PER CAPITA	\$37.62 Per Capita
CREDIT FOR PAST PAYMENTS	2.8% of Total

SOURCE: Palm Beach County Dept. of Libraries, February 12, 2007.

of grants over the past 5 years. The costs shown in Table 23 are based upon the assumption that Palm Beach County will continue to no longer receive grants library capital grants. Table 22 also shows the credit for past and future tax payments toward library capital costs.

The formula for calculating the public library impact fee is:

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

$$\text{CREDIT} = (2.8\% + 0\%) \times \text{COST PER UNIT} + (\$37.62 \times \text{POPULATION PER UNIT})$$

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

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

LAND USE TYPE (UNIT)	RESIDENTIAL POPULATION	COST PER UNIT	CREDITS	NET COST
RESIDENTIAL UNITS BY SIZE				
800 Feet and Under	1.792	\$200.72	\$73.05	\$127.67
801 - 1,399	2.168	\$242.80	\$88.37	\$154.43
1,400 - 1,999	2.479	\$277.57	\$101.03	\$176.54
2,000 - 3,599	2.835	\$317.46	\$115.54	\$201.92
3,600 and Over	3.113	\$348.55	\$126.86	\$221.69

Changes

	Revised	2005	% Change
RESIDENTIAL UNITS BY SIZE			
800 Feet and Under	\$127.67	\$113.38	12.60%
801 - 1,399	\$154.43	\$137.15	12.60%
1,400 - 1,999	\$176.54	\$156.79	12.60%
2,000 - 3,599	\$201.92	\$179.32	12.60%
3,600 and Over	\$221.69	\$196.88	12.60%

EXISTING LIBRARY IMPACT FEES

County	Library
Seminole	\$54
Brevard	\$64
Wakulla	\$119
Pasco	\$145
Hernando	\$154
Charlotte	\$160
DeSoto	\$163
Lake	\$191
St Lucie	\$193
Polk	\$197
Bradford	\$210
Palm Beach *	\$161
Monroe	\$242
Citrus	\$251
Sarasota	\$380
Martin *	\$456
Indian River *	\$483
Collier	\$506
Mean	\$229.36
Median	\$192.00
Proposed	\$201.92

* In revision

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

PER LANE MILE ROAD COSTS:			
	CONSTRUCTION	R.O.W.	TOTAL
1989	\$825,000	\$270,618	\$1,095,618
1994	\$1,101,287	\$279,890	\$1,381,177
1996	\$1,144,759	\$299,756	\$1,444,515
1998	\$1,398,830	\$390,314	\$1,789,144
2000	\$1,461,194	\$386,287	\$1,847,481
2003	\$1,671,588	\$374,027	\$2,045,615
2005	\$1,868,000	\$417,975	\$2,285,975
2007	\$3,610,000	\$807,757	\$4,417,757
	81.72%	18.28%	100.00%

SOURCE: Palm Beach County Engineering Department, January 2007.

R.O.W. - Rights of Way costs are not charged in the impact fees. ROW costs for 2005 and 2007 are estimated.

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

TABLE 25
**AVAILABLE REVENUES
 PALM BEACH COUNTY**

MOTOR FUEL TAXES			
	\$ PER GALLON	% CAPITAL	EFFECTIVE RATE
FEDERAL	\$0.201	47.6%	\$0.096
STATE	\$0.211	43.4%	\$0.091
CITY/COUNTY:			
5TH & 6TH	\$0.020	20.0%	\$0.004
7TH	\$0.010	0.0%	\$0.000
8TH	\$0.010	0.0%	\$0.000
9TH	\$0.010	0.0%	\$0.000
OPTIONAL	\$0.110	75.0%	\$0.083
TOTAL	\$0.572		\$0.274
OTHER PARAMETERS:			
MILES PER GALLON			17.10
LANE CAPACITY (Vehicles Per Day)			8,013
CAPITALIZATION PERIOD (Years)			25
DISCOUNT RATE			4.32%
PRESENT VALUE FACTOR			15.11

SOURCES: Palm Beach County Engineering Department, February 2005.

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

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

Statistical Abstract of the US 2007, Tables 1069 and 1081.

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

Generally the data shown in Table 24 are those presently used by the Palm Beach County Office of the County Engineer, although updated. One exception is the simplified listing of non-residential land uses. A study of "pass-by" trips was presented in the 1987, 1992, 1997, and 2001 *ITE, Trip Generation Manual*. This study shows net road impact as a function of the size of the commercial destination. Not all trips to a particular building or development are new or impact trips. Rather, many new developments, especially retail developments, capture existing or "passer-by" trips. This factor is represented by the following formula:

ITE "PASS BY" FORMULA

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

X - 1,000 Square Feet Gross Leasable Area

PASS-BY TRIP EXAMPLES

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

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

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

TABLE 26
ROAD NEEDS BY LAND USE TYPE
PALM BEACH COUNTY

LAND USE TYPE (UNIT)	TRIP RATE	AVG. LENGTH	% NEW	NEW ROADS (Lane Miles)
RESIDENTIAL:				
Single Family Detached	10.00	6.0	100.0%	0.00374
Attached Housing	7.00	6.0	100.0%	0.00262
Congregate Living	2.15	6.0	100.0%	0.00080
Mobile Home	5.00	6.0	100.0%	0.00187
Over 55 Restricted Detached	8.00	6.0	100.0%	0.00300
Over 55 Restricted Attached	6.00	6.0	100.0%	0.00225
NON-RESIDENTIAL:				
DRIVE-IN BANK PER 1,000 FT ²	265.21	2.0	37.0%	0.01225
MINI-WAREHOUSE PER 1,000 FT ²	2.50	2.0	90.0%	0.00028
HOTEL PER ROOM	8.92	2.0	90.0%	0.00100
MOVIE THEATER PER SEAT	1.76	2.0	95.0%	0.00021
RACQUET CLUB PER COURT	40.50	2.0	95.0%	0.00480
CHURCH/SYNAGOGUE PER 1,000 FT ²	9.11	2.0	95.0%	0.00108
DAY CARE CENTER PER 1,000 FT ²	79.26	2.0	50.0%	0.00495
QUALITY RESTAURANT PER 1,000 FT ²	89.95	2.0	75.0%	0.00842
HIGH TURNOVER SIT-DOWN REST. PER 1k FT	130.34	2.0	90.0%	0.01464
NEW CAR SALES PER 1,000 FT ²	37.50	2.0	85.0%	0.00398
OFFICE PER 1,000 FT² :				
<= 10,000 FT ²	22.60	2.0	90.0%	0.00254
50,000 FT ²	15.59	2.0	90.0%	0.00175
100,000 FT ²	13.27	2.0	90.0%	0.00149
150,000 FT ²	12.08	2.0	90.0%	0.00136
200,000 FT ²	11.30	2.0	90.0%	0.00127
400,000 FT ²	9.62	2.0	90.0%	0.00108
500,000 FT ²	9.14	2.0	90.0%	0.00103
600,000 FT ²	8.76	2.0	90.0%	0.00098
700,000 FT ²	8.45	2.0	90.0%	0.00095
800,000 FT ²	8.19	2.0	90.0%	0.00092
MEDICAL BUILDINGS:				
MEDICAL OFFICES PER 1,000 FT ²	36.13	2.0	90.0%	0.00406
HOSPITALS PER 1,000 FT ²	16.78	2.0	90.0%	0.00188
NURSING HOME PER 1,000 FT ²	3.72	2.0	90.0%	0.00042
INDUSTRIAL BUILDINGS:				
GEN. INDUSTRIAL PER 1,000 FT ²	6.97	2.0	90.0%	0.00078
WAREHOUSING PER 1,000 FT ²	4.96	2.0	90.0%	0.00056
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:				
<= 10,000 FT ²	155.09	2.0	28.9%	0.00560
50,000 FT ²	87.31	2.0	50.9%	0.00555

LAND USE TYPE (UNIT)	TRIP RATE	AVG. LENGTH	% NEW	NEW ROADS (Lane Miles)
100,000 FT ²	68.17	2.0	59.0%	0.00502
200,000 FT ²	53.22	2.0	67.1%	0.00445
300,000 FT ²	46.05	2.0	71.8%	0.00412
400,000 FT ²	41.56	2.0	75.1%	0.00390
500,000 FT ²	38.37	2.0	77.7%	0.00372
600,000 FT ²	35.96	2.0	79.8%	0.00358
800,000 FT ²	32.45	2.0	83.2%	0.00337
1,000,000 FT ²	29.96	2.0	85.7%	0.00321
1,200,000 FT ²	28.07	2.0	87.9%	0.00308
PHARMACY WITH DRIVE THRU	92.70	1.0	50.0%	0.00289
FAST FOOD RESTAURANT	496.12	1.0	40.0%	0.01238
SERVICE STATION PER FUELING STN.	168.56	1.0	30.0%	0.00316
CONVENIENCE RETAIL	737.99	1.0	30.0%	0.01381

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

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

A. Office;

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

T = Total Daily Trips
X = Area in 1,000 sq. ft.
ln = Natural Logarithm

B. Commercial Retail;

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

T = Total Daily Trips
X = Area in 1,000 sq. ft.
ln = Natural Logarithm

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

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

The formula for calculating the road impact fees is:

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

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

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

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

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

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

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

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

PV = Present Value Factor.

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

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

TABLE 27

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

LAND USE TYPE (UNIT)	ANNUAL GAS TAXES	CREDIT FOR GAS TAXES	CONST. COST	R.O.W. *	NET COST
RESIDENTIAL:					
Single Family Detached	175.46	\$2,166	13,501.40	\$0.00	\$11,335.40
Attached Housing	122.82	\$1,516	9,458.20	\$0.00	\$7,942.00
Congregate Living	37.72	\$466	2,888.00	\$0.00	\$2,422.00
Mobile Home	87.73	\$1,083	6,750.70	\$0.00	\$5,668.00
Over 55 Restricted Detached	140.36	\$1,733	10,830.00	\$0.00	\$9,097.00
Over 55 Restricted Attached	105.27	\$1,300	8,122.50	\$0.00	\$6,823.00
NON-RESIDENTIAL:					
DRIVE-IN BANK PER 1,000 FT ²	573.90	\$7,085	44,222.50	\$0.00	\$37,138.00
MINI-WAREHOUSE PER 1,000 FT ²	13.16	\$162	1,010.80	\$0.00	\$849.00
HOTEL PER ROOM	46.95	\$580	3,610.00	\$0.00	\$3,030.00
MOVIE THEATER PER SEAT	9.78	\$121	758.10	\$0.00	\$637.00
RACQUET CLUB PER COURT	225.02	\$2,778	17,328.00	\$0.00	\$14,550.00
CHURCH/SYNAGOGUE PER 1,000 FT ²	50.62	\$625	3,898.80	\$0.00	\$3,274.00
DAY CARE CENTER PER 1,000 FT ²	231.78	\$2,861	17,869.50	\$0.00	\$15,009.00
QUALITY RESTAURANT PER 1,000 FT ²	394.56	\$4,871	30,396.20	\$0.00	\$25,525.00
HIGH TURNOVER SIT-DOWN REST. ER 1k FT	686.07	\$8,469	52,850.40	\$0.00	\$44,381.00
NEW CAR SALES PER 1,000 FT ²	186.42	\$2,301	14,367.80	\$0.00	\$12,067.00
OFFICE PER 1,000 FT²:					
<= 10,000 FT ²	118.96	\$1,469	9,169.40	\$0.00	\$7,700.00
50,000 FT ²	82.06	\$1,013	6,317.50	\$0.00	\$5,305.00
100,000 FT ²	69.85	\$862	5,378.90	\$0.00	\$4,517.00
150,000 FT ²	63.59	\$785	4,909.60	\$0.00	\$4,125.00
200,000 FT ²	59.48	\$734	4,584.70	\$0.00	\$3,851.00
400,000 FT ²	50.64	\$625	3,898.80	\$0.00	\$3,274.00
500,000 FT ²	48.11	\$594	3,718.30	\$0.00	\$3,124.00
600,000 FT ²	46.11	\$569	3,537.80	\$0.00	\$2,969.00
700,000 FT ²	44.48	\$549	3,429.50	\$0.00	\$2,881.00
800,000 FT ²	43.11	\$532	3,321.20	\$0.00	\$2,789.00
MEDICAL BUILDINGS:					
MEDICAL OFFICES PER 1,000 FT ²	190.18	\$2,348	14,656.60	\$0.00	\$12,309.00
HOSPITALS PER 1,000 FT ²	88.32	\$1,090	6,786.80	\$0.00	\$5,697.00
NURSING HOME PER 1,000 FT ²	19.58	\$242	1,516.20	\$0.00	\$1,274.00
INDUSTRIAL BUILDINGS:					
GEN. INDUSTRIAL PER 1,000 FT ²	36.69	\$453	2,815.80	\$0.00	\$2,363.00
WAREHOUSING PER 1,000 FT ²	26.11	\$322	2,021.60	\$0.00	\$1,700.00
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:					
<= 10,000 FT ²	262.28	\$3,238	20,216.00	\$0.00	\$16,978.00

LAND USE TYPE (UNIT)	ANNUAL GAS TAXES	CREDIT FOR GAS TAXES	CONST. COST	R.O.W. *	NET COST
50,000 FT ²	260.17	\$3,212	20,035.50	\$0.00	\$16,824.00
100,000 FT ²	235.23	\$2,904	18,122.20	\$0.00	\$15,218.00
200,000 FT ²	208.70	\$2,576	16,064.50	\$0.00	\$13,489.00
300,000 FT ²	193.27	\$2,386	14,873.20	\$0.00	\$12,487.00
400,000 FT ²	182.54	\$2,253	14,079.00	\$0.00	\$11,826.00
500,000 FT ²	174.35	\$2,152	13,429.20	\$0.00	\$11,277.00
600,000 FT ²	167.85	\$2,072	12,923.80	\$0.00	\$10,852.00
800,000 FT ²	157.81	\$1,948	12,165.70	\$0.00	\$10,218.00
1,000,000 FT ²	150.24	\$1,855	11,588.10	\$0.00	\$9,733.00
1,200,000 FT ²	144.24	\$1,781	11,118.80	\$0.00	\$9,338.00
PHARMACY WITH DRIVE THRU	135.54	\$1,673	10,432.90	\$0.00	\$8,760.00
FAST FOOD RESTAURANT	580.32	\$7,164	44,691.80	\$0.00	\$37,528.00
SERVICE STATION PER FUELING STN.	147.87	\$1,825	11,407.60	\$0.00	\$9,583.00
CONVENIENCE RETAIL	647.42	\$7,992	49,854.10	\$0.00	\$41,862.00

* Right of Way cost not included in net cost.

Changes

	Revised	Existing	Change
RESIDENTIAL:			
Single Family Detached	\$11,335.40	\$5,067.32	123.70%
Attached Housing	\$7,942.00	\$3,551.00	123.66%
Congregate Living	\$2,422.00	\$1,081.00	124.05%
Mobile Home	\$5,668.00	\$2,534.00	123.68%
Over 55 Restricted Detached	\$9,097.00	\$4,069.00	123.57%
Over 55 Restricted Attached	\$6,823.00	\$3,052.00	123.56%
NON-RESIDENTIAL:			
DRIVE-IN BANK PER 1,000 FT ²	\$37,138.00	\$24,221.00	53.33%
MINI-WAREHOUSE PER 1,000 FT ²	\$849.00	\$408.00	108.09%
HOTEL PER ROOM	\$3,030.00	\$1,438.00	110.71%
MOVIE THEATER PER SEAT	\$637.00	\$298.00	113.76%
RACQUET CLUB PER COURT	\$14,550.00	\$6,842.00	112.66%
CHURCH/SYNAGOGUE PER 1,000 FT ²	\$3,274.00	\$1,547.00	111.64%
DAY CARE CENTER PER 1,000 FT ²	\$15,009.00	\$9,378.00	60.04%
QUALITY RESTAURANT PER 1,000 FT ²	\$25,525.00	\$12,930.00	97.41%
HIGH TURNOVER SIT-DOWN REST. PER 1k FT	\$44,381.00	\$18,747.00	136.74%
NEW CAR SALES PER 1,000 FT ²	\$12,067.00	\$6,034.00	99.98%
OFFICE PER 1,000 FT² :			
<= 10,000 FT ²	\$7,700.00	\$3,633.00	111.95%
50,000 FT ²	\$5,305.00	\$2,509.00	111.44%
100,000 FT ²	\$4,517.00	\$2,127.00	112.36%
150,000 FT ²	\$4,125.00	\$1,937.00	112.96%
200,000 FT ²	\$3,851.00	\$1,816.00	112.06%

Changes

	Revised	Existing	Change
400,000 FT ²	\$3,274.00	\$1,545.00	111.91%
500,000 FT ²	\$3,124.00	\$1,462.00	113.68%
600,000 FT ²	\$2,969.00	\$1,411.00	110.42%
700,000 FT ²	\$2,881.00	\$1,355.00	112.62%
800,000 FT ²	\$2,789.00	\$1,314.00	112.25%
MEDICAL BUILDINGS:			
MEDICAL OFFICES PER 1,000 FT ²	\$12,309.00	\$5,800.00	112.22%
HOSPITALS PER 1,000 FT ²	\$5,697.00	\$2,697.00	111.23%
NURSING HOME PER 1,000 FT ²	\$1,274.00	\$596.00	113.76%
INDUSTRIAL BUILDINGS:			
GEN. INDUSTRIAL PER 1,000 FT ²	\$2,363.00	\$1,126.00	109.86%
WAREHOUSING PER 1,000 FT ²	\$1,700.00	\$801.00	112.23%
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:			
<= 10,000 FT ²	\$16,978.00	\$14,447.00	17.52%
50,000 FT ²	\$16,824.00	\$8,268.00	103.48%
100,000 FT ²	\$15,218.00	\$6,588.00	131.00%
200,000 FT ²	\$13,489.00	\$5,357.00	151.80%
300,000 FT ²	\$12,487.00	\$4,798.00	160.25%
400,000 FT ²	\$11,826.00	\$4,484.00	163.74%
500,000 FT ²	\$11,277.00	\$4,300.00	162.26%
600,000 FT ²	\$10,852.00	\$4,162.00	160.74%
800,000 FT ²	\$10,218.00	\$3,998.00	155.58%
1,000,000 FT ²	\$9,733.00	\$3,916.00	148.54%
1,200,000 FT ²	\$9,338.00	\$3,891.00	139.99%
PHARMACY WITH DRIVE THRU	\$8,760.00	\$4,703.00	86.26%
FAST FOOD RESTAURANT	\$37,528.00	\$23,085.00	62.56%
SERVICE STATION PER FUELING STN.	\$9,583.00	\$5,708.00	67.89%
CONVENIENCE RETAIL	\$41,862.00	\$24,968.00	67.66%

**EXISTING ROAD IMPACT FEES
IN FLORIDA COUNTIES**

County	Road/Trans
Wakulla	\$522
Monroe	\$633
Levy	\$1,046
Seminole	\$1,061
Miami/Dade	\$1,275
Nassau *	\$1,430
Flagler	\$1,438
Hillsborough	\$1,475
Gilchrist	\$1,750
Pinellas	\$1,923
Sumter	\$1,996
Volusia	\$2,044
Alachua	\$2,104
St Lucie *	\$2,186
Lake	\$2,189
Santa Rosa	\$2,237
Putnam	\$2,290
Hendry *	\$2,490
Bradford	\$2,500
Martin *	\$2,891
Glades	\$3,363
Orange	\$3,500
Hernando	\$3,627
St. Johns	\$3,830
Brevard	\$4,353
DeSoto	\$4,750
Palm Beach *	\$4,822
Citrus	\$4,853
Charlotte	\$5,080
Indian River *	\$5,202
Pasco	\$5,313
Marion	\$5,462
Polk	\$5,844
Osceola	\$6,877
Manatee	\$7,013
Sarasota	\$8,515
Collier	\$8,884
Lee	\$8,976
Mean	\$3,572
Median	\$2,696
Proposed	\$11,335

* In Revision

IX Public Education

By agreement, the 2007 public education impact fees will not change from the 2005 calculation, which follow.

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

**TABLE 28
SCHOOL FACILITY COSTS PER STUDENT**

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

NOTE: Costs as of Sept. May 2005

SOURCE: Smart School Clearinghouse, FI Depart of Education.

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

Palm Beach County School Board, May 2005

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

TABLE 29
SOURCES OF EDUCATIONAL CAPITAL Funds
Palm beach county

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

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

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

TABLE 30
INTEREST COST
PALM BEACH COUNTY

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

TABLE 31
EDUCATIONAL CREDIT CALCULATIONS
PALM BEACH COUNTY

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

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

The voters of Palm Beach County recently approved the Optional ½ Cent Sales Tax for school capital purposes. Therefore a credit is in order for this new source of capital revenue. Table 32 sets out the projected receipts of the tax over its life. There are two adjustments made to these receipts in order to calculate a credit. The first is the divide the receipts between capacity expansion and other capital uses. The percentage shown in

Table 29 is used to make this division. A second adjustment is the subtraction out the non-local portion of the sale tax paid (20%), that is, the portion of the optional tax paid by out of county residents is deducted. The result is then divided by projected enrollment to get proceeds per student. The present value of that amount is taken to get a present value, which is the amount credited.

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

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

The formula for the School Impact Fee is:

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

LOCAL COST = COST PER STUDENT * STATE ALLOCATION PER STUDENT

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

REVISED LOCAL COST = REVISED TOTAL COST - STATE ALLOCATION

CREDIT FOR PAST PAYMENT = 4.1% OF LOCAL COST

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

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

NET LOCAL COST PER STUDENT = REVISED LOCAL COST

- PAST PAYMENT CREDIT

- CREDIT FOR FUTURE CAPITAL PROPERTY TAXES PER STUDENT

- CREDIT FOR FUTURE SALES TAXES PER STUDENT

NET COST PER RESIDENCE = NET LOCAL COST PER STUDENT *

STUDENT OCCUPANCY PER UNIT

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

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

EXISTING & REVISED SCHOOL FEE CALCULATIONS

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

EXISTING SCHOOL IMPACT FEES

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

* In revision

X Solid Waste

The Board of County Commissioners has directed that a solid waste impact fee be developed for their consideration.

The formula for the calculation of the proposed solid waste impact fee is:

$COST\ PER\ UNIT = GENERATION\ RATE * SIZE\ OF\ UNIT * COST\ PER\ TON$

$CREDIT = [(AUTHORITY\ ASSESSMENT\ RECEIPTS / ANNUAL\ DEBT\ SERVICE) * GENERATION\ RATE\ PER\ UNIT * PV\ FACTOR]$

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

Solid waste costs are calculated using a ton of capacity as the unit of measure. The capital cost per ton per day is \$129,256.

**Table 34
SOLID WASTE CAPITAL FACILITIES**

Capital Facilities:	Replacement Cost	Capacity - Tons per Day	Cost per Ton/Day
Incinerator	\$382,200,000	5,082	\$75,207
Landfills	\$162,711,949	5,082	\$32,017
Recycling	\$16,891,574	5,082	\$3,324
Transfer Stations	\$60,692,223	5,082	\$11,943
Total	\$622,495,746		\$122,490

SOURCE: Solid Waste Authority of Palm Beach County, May 2, 2007 and November 29, 2007.

The Solid Waste Authority is funded by user assessments and tipping fees. This funding is shown in Table 35. The primary means of capital funding is revenue bonds that are paid out of the assessments and tipping fees.

**Table 35
SOLID WASTE AUTHORITY REVENUES**

Assessments	\$92,984,073
Tipping Fees	\$25,104,120
Other	\$41,576,456
Total	\$159,664,649
System Capacity	5,082
Revenues per Ton of Capacity	
Assessments	\$18,297
Tipping Fees	\$4,940
Other	\$8,181
Total Revenue per Ton	\$31,418
Total Debt Service	\$40,246,960
Per Ton of Capacity	\$7,920
Weighted Average Cost of Debt	5.39%
Discount Period	25
Present Value of Debt Service per Ton	\$107,382

NOTE: Existing debt has a remaining life of 10 years.

The Authority has found it necessary to raise assessments due, in part, to the capital costs of accommodating growth. While the cost of solid waste capacity is \$107,382, the present value of the debt service is \$107,382, even after assuming further revenue bond issuance. This leaves a substantial gap between costs and ability to pay those costs.

Table 36 shows the solid waste generation rates, both per year and per day.

**Table 36
SOLID WASTE GENERATION RATES**

	Tons per Year	Tons per Day
Residential per Dwelling Unit		
Single Family	1.950	0.0063
Multifamily	0.720	0.0023
Mobile Home	1.680	0.0054
Non-Residential per 1,000 FT²		
Low Generation	1,586	0.0025
Medium Generation	4,261	0.0068
High Generation	22,721	0.0364

SOURCE: Solid Waste Authority of Palm Beach County, May 2, 2007 and November 29, 2007.

NOTE: Solid waste capacities are calculated using a 312 day year.

Table 37 applies the costs shown in Table 34 and the revenues from Table 35 to land uses based on the expected waste generation rate. The non-residential waste generation rates are only estimates and are included here so that there is some basis to evaluate the magnitude of non-residential costs. The actual non-residential cost would be based on an evaluation of the characteristics of an individual waste generator.

Table 37
SOLID WASTE NEEDS AND COSTS BY LAND USE TYPE

	Waste Generation -Tons per Day	Capital Cost	Debt Service Credit	Net Cost
Residential per Dwelling Unit				
Single Family	0.0063	\$765.56	\$671.14	\$94.43
Multi Family	0.0023	\$282.67	\$247.80	\$34.87
Mobile Home	0.0054	\$659.56	\$578.21	\$81.35
Non-Residential per 1,000 FT²				
DRIVE-IN BANK PER 1,000 FT ²	Med	\$836.51	\$733.33	\$103.18
MINI-WAREHOUSE PER 1,000 FT ²	Med	\$836.51	\$733.33	\$103.18
HOTEL PER ROOM	Med	\$836.51	\$733.33	\$103.18
MOVIE THEATER PER SEAT	Med	\$836.51	\$733.33	\$103.18
RACQUET CLUB PER COURT	Low	\$311.39	\$272.98	\$38.41
CHURCH/SYNAGOGUE PER 1,000 FT ²	Low	\$311.39	\$272.98	\$38.41
DAY CARE CENTER PER 1,000 FT ²	Med	\$836.51	\$733.33	\$103.18
QUALITY RESTAURANT PER 1,000 FT ²	High	\$4,460.10	\$3,909.97	\$550.13
HIGH TURNOVER SIT-DOWN RESTAURANT PER 1,000 FT	High	\$4,460.10	\$3,909.97	\$550.13
NEW CAR SALES PER 1,000 FT ²	Med	\$836.51	\$733.33	\$103.18
OFFICE PER 1,000 FT² :				
<= 10,000 FT ²	Med	\$836.51	\$733.33	\$103.18
50,000 FT ²	Med	\$836.51	\$733.33	\$103.18
100,000 FT ²	Med	\$836.51	\$733.33	\$103.18
150,000 FT ²	Med	\$836.51	\$733.33	\$103.18
200,000 FT ²	Med	\$836.51	\$733.33	\$103.18
400,000 FT ²	Med	\$836.51	\$733.33	\$103.18
500,000 FT ²	Med	\$836.51	\$733.33	\$103.18
600,000 FT ²	Med	\$836.51	\$733.33	\$103.18
700,000 FT ²	Med	\$836.51	\$733.33	\$103.18
800,000 FT ²	Med	\$836.51	\$733.33	\$103.18
MEDICAL BUILDINGS:				
MEDICAL OFFICES PER 1,000 FT ²	Med	\$836.51	\$733.33	\$103.18
HOSPITALS PER 1,000 FT ²	Med	\$836.51	\$733.33	\$103.18
NURSING HOME PER 1,000 FT ²	Med	\$836.51	\$733.33	\$103.18
INDUSTRIAL BUILDINGS:				
GEN. INDUSTRIAL PER 1,000 FT ²	Med	\$836.51	\$733.33	\$103.18

Table 37
SOLID WASTE NEEDS AND COSTS BY LAND USE TYPE

	Waste Generation -Tons per Day	Capital Cost	Debt Service Credit	Net Cost
WAREHOUSING PER 1,000 FT ²	Med	\$836.51	\$733.33	\$103.18
GENERAL COMMERCIAL RETAIL PER 1,000 FT²:				
<= 10,000 FT ²	Med	\$836.51	\$733.33	\$103.18
50,000 FT ²	Med	\$836.51	\$733.33	\$103.18
100,000 FT ²	Med	\$836.51	\$733.33	\$103.18
200,000 FT ²	Med	\$836.51	\$733.33	\$103.18
300,000 FT ²	Med	\$836.51	\$733.33	\$103.18
400,000 FT ²	Med	\$836.51	\$733.33	\$103.18
500,000 FT ²	Med	\$836.51	\$733.33	\$103.18
600,000 FT ²	Med	\$836.51	\$733.33	\$103.18
800,000 FT ²	Med	\$836.51	\$733.33	\$103.18
1,000,000 FT ²	Med	\$836.51	\$733.33	\$103.18
1,200,000 FT ²	Med	\$836.51	\$733.33	\$103.18
PHARMACY WITH DRIVE THRU	Med	\$836.51	\$733.33	\$103.18
FAST FOOD RESTAURANT	High	\$4,460.10	\$3,909.97	\$550.13
SERVICE STATION PER FUELING STN.	High	\$4,460.10	\$3,909.97	\$550.13
CONVENIENCE RETAIL	High	\$4,460.10	\$3,909.97	\$550.13

EXISTING SOLID WASTE IMPACT FEES	
Brevard	\$160.00
Monroe	\$64.00
Osceola	\$96.74
Polk	\$73.90
Mean	\$98.66
Median	\$85.32
Proposed	\$94.43

IMPACT FEE REVIEW COMMITTEE REPORT
FOR
2007 BIENNIAL REVIEW OF IMPACT FEES

INTRODUCTION

The county's impact fee system assesses fees in the unincorporated area and all 37 municipalities. This revenue source is a major vehicle for funding the various capital facilities the county provides. Table 1 shows the revenues produced by the various fees for three fiscal years.

TABLE 1
IMPACT FEE REVENUE
PALM BEACH COUNTY
(\$000)

	FY03-04	FY04-05	FY05-06	TOTAL
PARKS	13,896	13,158	9,187	36,241
PUBLIC BUILDINGS	2,742	2,644	1,891	7,277
LAW ENFORCEMENT	1,028	731	520	2,279
FIRE RESCUE	3,631	3,406	2,401	9,438
LIBRARY	2,096	1,837	1,138	5,071
SCHOOLS	17,007	28,032	23,409	68,448
ROADS	46,404	49,141	41,080	136,625
TOTAL ALL FEES	86,804	98,948	79,626	265,379

Source: Impact Fee Report for Fiscal Years 2004, 2005, and 2006

IMPACT FEE REVIEW COMMITTEE

The Impact Fee Review Committee is established by Sec.11 of Article 17, Decision Making, Administrative and Enforcement Bodies, of the Unified Land Development Code (ULDC). The Committee's purpose is to oversee the county's impact fee system and to report its findings to the Board of County Commissioners (BCC).

The members of the Committee are listed in Exhibit 1, attached.

POWERS AND DUTIES

The powers and duties of the Impact Fee Review Committee are established by Article 17.11 of the ULDC as follows:

B. Powers and Duties. The Impact Fee Review Committee shall have the following powers and duties under the provisions of this Code:

1. To submit reports to the Board of County Commissioners whenever the County conducts a full review of the impact fee system relating to:
 - a. The implementation of Art. 13, Impact Fees;
 - b. Actual levels of service for the impact fees exacted in Art. 13, Impact Fees;
 - c. The collection, encumbrance, and expenditure of all impact fees collected pursuant to Art. 13, Impact Fees;

- d. The validity of the assumptions in the technical memoranda used to support the impact fee schedules in Art. 13, Impact Fees; and
 - e. Any recommended amendment to Art. 13, Impact Fees.
2. To review amendments to Art. 13, Impact Fees, prior to their consideration by the Board of County Commissioners.
 3. To perform such other duties as the Board of County Commissioners deems appropriate.

The Committee completed its review of the existing impact fee implementation system and examined proposed updates and revisions to the technical memorandum and the ordinance. The Committee reviewed the following information provided by staff:

- Article 13, Impact Fees, Unified Land Development Code
- 2007 Update of Impact Fees Prepared For Palm Beach County By James C. Nicholas, PhD, January 5, 2008
- Impact Fee Report for FY2004, 2005 and 2006
- Summary Report of Impact Fee Credit
- Capital Improvement Program 2008-2012
- Scope of Work, consultant's Contract for Update and Development of Impact Fees
- Staff and Consultant Input at Meetings

FINDINGS AND RECOMMENDATIONS

IMPLEMENTATION

FINDING #1: The Committee found that the implementation of the impact fee system is generally in accordance with Article 13.

ACTUAL LEVELS OF SERVICE FOR IMPACT FEES EXACTED

Existing levels of service are used to calculate the impact fees. The formula, generally, is as follows:

TOTAL CAPITAL COST = COST TO PROVIDE EXISTING LEVEL OF SERVICE

CREDITS = CREDIT FOR BONDS, GRANTS, TAX PAYMENTS AND ALL OTHER REVENUE DESIGNATED FOR CAPITAL PROJECTS

TOTAL CAPITAL COST / TOTAL POPULATION = PER CAPITA COST

TOTAL CREDITS / TOTAL POPULATION = PER CAPITA CREDITS

PER CAPITA COST X PERSONS PER HOUSEHOLD = COST PER UNIT

PER CAPITA CREDITS X PERSONS PER HOUSEHOLD = CREDITS PER UNIT

COST PER UNIT - CREDITS PER UNIT = NET COST (IMPACT FEE)

FINDING #2: The Committee found that the county-wide levels of service used to calculate impact fees are based on actual level of services.

COLLECTION, ENCUMBRANCE, AND EXPENDITURE OF ALL IMPACT FEES COLLECTED

Overall, the Committee found that the impact fees are being collected, encumbered, and expended properly. The Impact Fee

Manager reviews proposed impact fee expenditures for compliance with the ordinance prior to a proposed project being presented to the BCC for approval.

FINDING #3: The county is currently spending impact fee monies which were collected primarily in 2005, 2006, and 2007. Some of this delay is necessary because funds have to build up in the accounts before enough is accumulated to pay for a capital project.

RECOMMENDATION: Impact Fee funds collected by the county should be spent as soon as there are eligible projects.

VALIDITY OF ASSUMPTIONS IN THE TECHNICAL MEMORANDUM

The Committee expended a great deal of effort and hours in its detailed review of Dr. Nicholas' "2007 Update of Impact Fees Prepared For Palm Beach County Impact Fee Advisory Committee" (technical memorandum, methodology or impact fee report). The technical memorandum establishes the total cost of providing the capital facilities for which impact fees are imposed, an essential starting point for a fair impact fee system. The Committee was very concerned that this document is as accurate as possible. The Committee findings are as follows:

FINDING #4: The Committee found that population estimates, occupancy rates, and outstanding indebtedness all appear to be accurately reported in the methodology. However, the Impact fee Review Committee agreed to accept the recommendation of the School Impact Fee Workgroup to make no adjustments to the 2005 school impact fee methodology pending further review.

RECOMMENDATION: The Committee recommends approval of the methodology subject to further review of the school impact fee methodology.

TOTAL IMPACT FEES

FINDING #5: The methodology calculates total impact fees that are 70% higher than the current levels for residential and 109% - 117% higher than the current levels for non-residential uses. The summary provided by staff shows a total proposed increase of \$6,973 over the existing residential impact fees, from \$10,030 to \$17,003 for an average single-family residence of between 1,400 and 1,999 sq. ft. The proposed increases also assume the establishment of a solid waste impact fee component. The proposed solid waste impact fee contributes \$90 of additional impact fees to the average single family home, and accounts for 1% - 4% of proposed impact fee increases for non-residential uses.

The Committee acknowledges that the county is not legally required to impose these fees at their full level. It is completely within the purview of the Board of County Commissioners to impose the fees at a lower level.

RECOMMENDATION: The Committee recommends that there be no change in the current impact fee rates. The Committee recommends the proposed solid waste impact fee not be added as an impact fee component. Exhibit II contains a summary of this recommendation.

Text Amendments

FINDING #6: The Committee reviewed one text amendments to Article

13 as proposed by the Impact Fee Coordinator's Office. The proposed amendment involves impact fee credits for land donations.

RECOMMENDATION: The Committee recommends approval of the text amendment as proposed by the Impact Fee Coordinator's Office.

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EXHIBIT 1

IMPACT FEE REVIEW COMMITTEE
MEMBERS

Robert Gottlieb, Councillor Town of South Palm Beach	Municipal Representative
Nancy Hogan, Commissioner Town of Ocean Ridge	Municipal Representative
Matty Mattioli, Council Member Village of Royal Palm Beach	Municipal Representative
E. Llwyd Ecclestone III, Developer Ecclestone Signature Homes	Business Community
Joseph Pollock, Vice President Kimley-Horn & Associates, Inc.	Business Community
Arnold Broussard, Consultant	At-Large
Jeffrey Naftal, Town Manager Town of Juno Beach	Alternate - Municipal
Bruce Malasky, Developer DCM & Associates	Alternate - Business
Dennis Thomas, Engineer Miller Legg	Alternate - At-Large

Summary - Impact Fee Review Committee Recommendations

	Impact Fees 1/12/06	Proposed Impact Fees 2008	% of Increase
General Office @ 50,000 FT.²			
Roads	119,016.00	119,016.00	0.00%
Fire Rescue	7,527.00	7,527.00	0.00%
Public Buildings	4,332.50	4,332.50	0.00%
Law Enforcement	3,215.50	3,215.50	0.00%
Total	134,091.00	134,091.00	0.00%

General Comml. Retail @50,000 FT.²
--

Roads	392,905.50	392,905.50	0.00%
Fire Rescue	11,312.50	11,312.50	0.00%
Public Buildings	11,115.50	11,115.50	0.00%
Law Enforcement	3,527.50	3,527.50	0.00%
Total	418,861.00	418,861.00	0.00%

	Impact Fees 1/12/06	Proposed Impact Fees 2008	% of Increase
Average Cost of a S.F. Home @ 1400 - 1999 FT.²			
Fire Rescue	528.45	528.45	0.00%
Parks	1,346.39	1,346.39	0.00%
Library	140.63	140.63	0.00%
Roads	4,821.56	4,821.56	0.00%
Public Buildings	129.06	129.06	0.00%
Law Enforcement - Patrol	170.58	170.58	0.00%
Schools	2,893.70	2,893.70	0.00%
Total	10,030.37	10,030.37	0.00%