

### III Park Impact Fees

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

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

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

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

Based upon existing outstanding debt, new development will pay toward Palm Beach County parks through debt service. Palm Beach County has \$85.7 million in outstanding general obligation debt for parks. Additionally, \$42.3 million in non-ad valorem debt is outstanding for parks. These calculations will credit new development for payments toward this debt. Table 6 sets out these credits.

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

TOTAL TAXABLE VALUE	\$145,990 Million
PARK GENERAL OBLIGATION DEBT	\$85.7 Million
MATURITY	19.25 Years
YEARS TO GO	11.75 Years
INTEREST RATE	4.9%
AVERAGE ANNUAL DEBT SERVICE	\$6.95 Million
DEBT SERVICE MILLAGE	\$0.048 Per \$1,000
AVERAGE TAXABLE VALUE PER CAPITA	\$92,503
ANNUAL TAX PAYMENTS	\$4.40 Per year
CAPITALIZATION PERIOD (Years)	11.75
DISCOUNT RATE	4.85%
CREDIT FOR FUTURE G.O. PAYMENTS PER CAPITA	\$38.74
CREDIT FOR PAST PAYMENTS	2.2% Of Total
PARK NON-AD VALOREM DEBT	\$42.3 Million
MATURITY	14 Years
YEARS TO GO	12 Years
INTEREST RATE	3.8%
AVERAGE ANNUAL DEBT SERVICE	\$3.9 Million
DEBT SERVICE PER CAPITA	\$2.46 Per year
CAPITALIZATION PERIOD (Years)	25
DISCOUNT RATE	4.21%
CREDIT FOR NON-G.O. PAYMENTS PER CAPITA	\$37.52
TOTAL FUTURE CREDITS PER CAPITA	\$76.26
CREDIT FOR STATE PARK GRANTS & ASSISTANCE	8.00% of Total
PAST PAYMENT CREDIT	2.20% of Total

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

<b>PARK STANDARDS AND LEVEL OF SERVICE:</b>			
<b>PROVISION OF PARKS BY TYPE</b>			
<b>ACREAGE</b>	<b>DISTRICT</b>	<b>BEACH</b>	<b>REGIONAL</b>
Total Acres	2,277	476	5,494
Improved Acres	1,370	295	3,409
<b>PER 1,000 POPULATION</b>			
Population Served	1,578,214	1,578,214	1,578,214
Total Acres	1.443	0.302	3.481
Improved Acres	0.868	0.187	2.160
<b>LEVEL OF SERVICE FOR:</b>	<b>DISTRICT</b>	<b>BEACH</b>	<b>REGIONAL</b>
Total Acres	1.443	0.302	3.481
Improved Acres	0.868	0.187	2.160
<b>CAPITAL COSTS</b>	<b>PROVISION</b>	<b>COST PER</b>	
<b>DISTRICT PARKS</b>	<b>PER 1,000</b>	<b>ACRE</b>	<b>CAPITA</b>
Total Acres	1.443	\$43,639	\$62.97
Improved Acres	0.87	\$175,981	\$152.75
<b>BEACH PARKS</b>			
Total Acres	0.30	\$743,897	\$224.66
Improved Acres	0.19	\$359,030	\$67.14
<b>REGIONAL PARKS</b>			
Total Acres	3.48	\$86,000	\$299.37
Improved Acres	2.16	\$80,758	\$174.44

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

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

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

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

TABLE 8

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

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

Source: Palm Beach County Department of Parks and Recreation.

The formula for calculating the parks impact fee is:

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

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

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

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

TABLE 9.1

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

LAND USE TYPE (UNIT)	PERSONS PER UNIT	COST PER UNIT	CREDITS	NET COST
<b>RESIDENTIAL UNITS BY SIZE</b>				
800 Feet and Under	1.815	\$1,781.11	\$320.09	\$1,461.02
801 - 1,399	2.196	\$2,155.00	\$387.28	\$1,767.72
1,400 - 1,999	2.510	\$2,463.14	\$442.65	\$2,020.49
2,000 - 3,599	2.871	\$2,817.40	\$506.32	\$2,311.08
3,600 and Over	3.152	\$3,093.15	\$555.87	\$2,537.28
Hotel/Motel per Room	0.875	\$858.66	\$154.31	\$704.35

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

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

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

**EXISTING PARK & RECREATION  
IMPACT FEES**

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

NOTE – Other Park Schedules not shown on this draft