Impact Fee Ordinances

Ordinance 2007-018: Amended, Restated and Consolidated Comprehensive Impact Fee Ordinance

Ordinance 2007-035: Amends 2007-018 Providing for Definitions and Legislative Findings Relating to Medical Office Facilities; Providing for a Medical Office Facilities Impact Fee Mitigation Program; Providing for Additional Review Requirements for Educational System Impact Fees; Providing for Adoption of an Addendum to the study titled Impact Fees for Jail Facilities; and Providing for Adoption of an Amended Correctional Facilities Impact Fee Rate Schedule

Ordinance 2007-040: Amends 2007-018 Providing for an Economic Development Impact Fee Mitigation Program and Definitions and Legislative Findings relating thereto; Providing for a Workforce Housing Impact Fee Mitigation Program and Definitions and Legislative Findings relating thereto; Providing for Liens to be Imposed against Properties Receiving Economic Development Impact Fee Mitigation, Workforce Housing Impact Fee Mitigation or Medical Office Facilities Impact Fee Mitigation; Providing for Payments Over Time for Certain Multifamily Housing Developments; Providing that the County may designate Core Improvement Areas within the unincorporated

POLK COUNTY, FLORIDA

07-018

AMENDED, RESTATED AND CONSOLIDATED COMPREHENSIVE IMPACT FEE ORDINANCE

ADOPTED MAY 9, 2007

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ORDINANCE NO. 2007-018

AN ORDINANCE TO BE KNOWN AS THE POLK COUNTY AMENDED, RESTATED AND CONSOLIDATED COMPREHENSIVE IMPACT FEE ORDINANCE CONSOLIDATING AND AMENDING AND RESTATING IN THEIR ENTIRETY THE FOLLOWING POLK COUNTY IMPACT FEE ORDINANCES: ORDINANCE NO. 89-40, AS AMENDED, THE POLK COUNTY COMPREHENSIVE IMPACT FEE ORDINANCE, ORDINANCE NO. 2003-27, AS AMENDED, THE POLK COUNTY EDUCATIONAL SYSTEM IMPACT FEE ORDINANCE, ORDINANCE NO. 05-057, AS AMENDED, THE POLK COUNTY LIBRARY IMPACT FEE ORDINANCE, ORDINANCE NO. 05-017, AS AMENDED, THE POLK COUNTY PARKS AND RECREATIONAL FACILITIES IMPACT FEE ORDINANCE, AND ORDINANCE NO. 06-026, THE POLK COUNTY PUBLIC SAFETY IMPACT FEE ORDINANCE; PROVIDING FOR GENERAL DEFINITIONS, GENERAL LEGISLATIVE FINDINGS AND RULES OF CONSTRUCTION; ADOPTING CERTAIN IMPACT FEE STUDIES; PROVIDING FOR PAYMENT OF IMPACT FEES; PROVIDING FOR PAYMENT OF NON-RESIDENTIAL IMPACT FEES BY INSTALLMENTS; PROVIDING FOR CALCULATION OF AN ALTERNATIVE IMPACT FEE; PROVIDING FOR ALTERNATIVE COLLECTION OF IMPACT FEES; PROVIDING FOR CALCULATION OF AN ANNUAL INDEX TO BE APPLIED TO IMPACT FEE RATES; PROVIDING FOR EXEMPTIONS; PROVIDING FOR CHANGES IN SIZE AND USE; PROVIDING FOR DEVELOPER CONTRIBUTION CREDITS; PROVIDING FOR REVIEW HEARINGS; PROVIDING FOR REFUNDS OF IMPACT FEES; PROVIDING FOR ADMINISTRATIVE DETERMINATIONS; PROVIDING FOR DEFINITIONS APPLICABLE TO EMERGENCY MEDICAL SYSTEM IMPACT FEES; PROVIDING FOR LEGISLATIVE FINDINGS APPLICABLE TO EMERGENCY MEDICAL SYSTEM IMPACT FEES; PROVIDING FOR IMPOSITION OF EMERGENCY MEDICAL SYSTEM IMPACT FEES; PROVIDING FOR THE USE OF EMERGENCY MEDICAL SYSTEM IMPACT FEE MONIES; PROVIDING FOR DEFINITIONS APPLICABLE TO TRANSPORTATION IMPACT FEES; PROVIDING FOR LEGISLATIVE FINDINGS APPLICABLE TO TRANSPORTATION IMPACT FEES; PROVIDING FOR IMPOSITION OF TRANSPORTATION IMPACT FEES; PROVIDING FOR THE USE OF TRANSPORTATION IMPACT FEE MONIES; PROVIDING FOR DEFINITIONS APPLICABLE TO CORRECTIONAL FACILITIES IMPACT FEES; PROVIDING FOR LEGISLATIVE FINDINGS APPLICABLE TO CORRECTIONAL FACILITIES

IMPACT FEES; PROVIDING FOR IMPOSITION OF CORRECTIONAL FACILITIES IMPACT FEES; PROVIDING FOR THE USE OF CORRECTIONAL FACILITIES IMPACT FEE MONIES; PROVIDING FOR DEFINITIONS APPLICABLE TO EDUCATIONAL SYSTEM IMPACT FEES; PROVIDING FOR LEGISLATIVE FINDINGS APPLICABLE TO EDUCATIONAL SYSTEM IMPACT FEES; PROVIDING FOR IMPOSITION OF EDUCATIONAL SYSTEM IMPACT FEES; PROVIDING FOR THE USE OF EDUCATIONAL SYSTEM IMPACT FEE MONIES; PROVIDING FOR A HOUSING FOR OLDER PERSONS EXEMPTION FROM THE EDUCATIONAL SYSTEM IMPACT FEES; PROVIDING FOR DEFINITIONS APPLICABLE TO LIBRARY IMPACT FEES; PROVIDING FOR LEGISLATIVE FINDINGS APPLICABLE TO LIBRARY IMPACT FEES; PROVIDING FOR MUNICIPAL PARTICIPATION IN LIBRARY IMPACT FEES; PROVIDING FOR IMPOSITION OF LIBRARY IMPACT FEES; PROVIDING FOR THE USE OF LIBRARY IMPACT FEE MONIES; PROVIDING FOR DEFINITIONS APPLICABLE TO PARK IMPACT FEES; PROVIDING FOR LEGISLATIVE FINDINGS APPLICABLE TO PARK IMPACT FEES; PROVIDING FOR MUNICIPAL PARTICIPATION IN PARK IMPACT FEES; PROVIDING FOR IMPOSITION OF PARK IMPACT FEES; PROVIDING FOR THE USE OF PARK IMPACT FEE MONIES; PROVIDING FOR DEFINITIONS APPLICABLE TO FIRE RESCUE IMPACT FEES; PROVIDING FOR LEGISLATIVE FINDINGS APPLICABLE TO FIRE RESCUE IMPACT FEES; PROVIDING FOR MUNICIPAL PARTICIPATION IN FIRE RESCUE IMPACT FEES; PROVIDING FOR IMPOSITION OF FIRE RESCUE IMPACT FEES; PROVIDING FOR THE USE OF FIRE RESCUE IMPACT FEE MONIES; PROVIDING FOR DEFINITIONS APPLICABLE TO LAW ENFORCEMENT IMPACT FEES; PROVIDING FOR LEGISLATIVE FINDINGS APPLICABLE TO LAW ENFORCEMENT IMPACT FEES; PROVIDING FOR MUNICIPAL PARTICIPATION IN LAW ENFORCEMENT IMPACT FEES; PROVIDING FOR IMPOSITION OF LAW ENFORCEMENT IMPACT FEES; PROVIDING FOR THE USE OF LAW ENFORCEMENT IMPACT FEE MONIES; REQUIRING REVIEW OF THE IMPACT FEE STUDIES AND THE IMPACT FEE ORDINANCE; PROVIDING FOR DECLARATION OF EXCLUSION FROM THE ADMINISTRATIVE PROCEDURES ACT; PROVIDING FOR SEVERABILITY; PROVIDING FOR NOTICE OF IMPACT FEE RATES AND REVISIONS; PROVIDING FOR ACCOUNTING AND REPORTING OF IMPACT FEES; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

ARTICLE I

GENERAL

SECTION 1.01. TITLE. This Ordinance shall be known as the "Polk County Amended, Restated and Consolidated Comprehensive Impact Fee Ordinance."

SECTION 1.02. GENERAL DEFINITIONS. When used in this Ordinance, the following terms shall have the following meanings, unless the context clearly indicates otherwise:

"Accessory Building or Structure" shall mean a detached, subordinate Building, the use of which is clearly indicated and related to the use of the principal Building or use of the land and which is located on the same lot as the principal Building.

"Administrative Costs" shall mean the actual costs associated with the collection and administration of Impact Fees imposed pursuant to this Ordinance as established by a user fee study conducted by the County.

"Affordable Housing" shall mean a Dwelling Unit which is offered for sale or rent to Low-Income Persons or Very-Low-Income Persons and which monthly rent or monthly mortgage payments, including taxes and insurance, do not exceed 30 percent of that amount which represents the percentage of the median adjusted gross income for Low-Income Persons and Very-Low-Income Persons.

"Alternative Impact Fee" shall mean any alternative fee calculated by an Applicant and approved by the County Manager or Board pursuant to Sections 2.03 or 2.11 herein.

"Annual Index" means the Construction Cost Index published by the Engineering News Record, or a comparable index recommended by the County Manager, to be applied annually to adjust each Impact Fee imposed herein pursuant to an Annual Index Resolution as described in Section 2.05.

"Annual Index Resolution" means the resolution described in Section 2.05 hereof, establishing adjusted Impact Fee rates for a Fiscal Year.

"Apartment" shall mean a rental Dwelling Unit located within the same Building as other Dwelling Units.

"Applicant" shall mean the person who applies for a Certificate of Occupancy.

"Board" shall mean the Board of County Commissioners of Polk County, Florida.

"Building" shall mean any structure, either temporary or permanent, built for the support, shelter or enclosure of persons, chattels or property of any kind. This term shall include trailers, mobile homes or any vehicles serving in any way the function of a building. This term shall not include temporary construction sheds or trailers erected to assist in construction and maintained during the term of a building permit.

"Building Permit" shall mean an official document or certificate issued by the authority having jurisdiction, authorizing the construction or siting of any Building. For the purposes of this ordinance, the term "building permit" shall include electrical permits for recreational vehicles.

"Capital Facilities" shall mean those facilities identified in this Ordinance for which Impact Fees are imposed.

"Capital Facilities Impact Construction" shall mean land development which changes the use of land in a manner which increases the impact upon the Capital Facilities for which Impact Fees are imposed under this Ordinance.

"Certificate of Occupancy" shall mean the official document or certificate issued by the County or a City under the authority of ordinance or law, certifying that a Building, or parts thereof, has been completed and built in accordance with all applicable construction codes and County ordinances. Certificate of Occupancy shall also include tie-down permits for those structures or buildings, such as Mobile Homes, that do not require a Certificate of Occupancy in order to be occupied.

"City" or **"Cities"** shall mean individually or collectively the Cities of Auburndale, Bartow, Davenport, Eagle Lake, Fort Meade, Frostproof, Haines City, Lake Alfred, Lake Wales, Lakeland, Mulberry, and Winter Haven, the Towns of Dundee, Hillcrest Heights, Lake Hamilton and Polk City, and the Village of Highland Park, and any other municipal corporation that may be subsequently incorporated within the County.

"Comprehensive Plan" shall mean the Comprehensive Plan of the County adopted and amended pursuant to the Local Government Comprehensive Planning and Land Development Regulation Act.

"Condominium" shall mean a single-family or time-sharing ownership unit that has at least one other similar unit within the same Building structure. The term "Condominium" includes all fee-simple or multi-unit structures in which Dwelling Units are separately titled, including townhouses and duplexes.

"County" shall mean Polk County, a political subdivision of the State of Florida.

"County Manager" shall mean the chief administrative officer of the County appointed by the Board, or the designee of such person.

"County Attorney" shall mean the person appointed by the Board to serve as its counsel, or the designee of such person.

"Dwelling Unit" shall mean a Building, or portion thereof, designed for residential occupancy, consisting of one or more rooms which are arranged, designed or used as living quarters for one family only, but excluding, Time-Share Property and properties licensed as assisted living facilities under Part III of Chapter 400, Florida Statutes, or its statutory successor in function.

"Encumbered" shall mean monies committed by contract or purchase order in a manner that obligates the County to expend the encumbered amount upon delivery or completion of goods, services or real property provided by a vendor, supplier, contractor or owner. The execution of an agreement with the Florida Department of Transportation by the County for the construction of improvements or additions to a designated state road, with or without reimbursement, shall be considered to have Encumbered Countywide Road Impact Fees collected for that improvement or addition.

"Government" shall mean the United States of America or any agency thereof, a sovereign state or nation, the State of Florida or any agency thereof, a county, a special district or a municipal corporation.

"Impact Fee" shall mean, collectively, the fees imposed pursuant to this ordinance.

"Impact Fee Land Use Category" shall mean those categories of land use incorporated in the Impact Fee rate schedules for each Impact Fee attached hereto and incorporated herein by reference or set forth in an Annual Rate Resolution.

"Impact Fee Study" shall mean individually or collectively, as applicable, the studies adopted pursuant to Section 1.05 of this Ordinance, as amended and supplemented pursuant to Section 12.01.

"Low-Income Persons" shall mean one or more natural persons, the total adjusted gross household income of which does not exceed 80% of the median adjusted gross income for households within the Lakeland-Winter Haven, Florida, metropolitan statistical area as reported by the U. S. Department of Housing and Urban Development or its governmental successor in function.

"M.A.I. Appraiser" shall mean a member of the American Institute of Real Estate Appraisers.

"Mixed Use Construction" shall mean construction in which more than one Impact Fee Land Use Category is contemplated, with each category consisting of a separate and identifiable enterprise not subordinate to or dependant on other enterprises within the construction. Any use equal to a minimum of twenty-five (25) per cent of the total space in a Building shall be assessed a fee based on that use.

"Mobile Home" shall mean a structure transportable in one or more sections, which structure is eight (8) body-feet or more in width and over thirty-five (35) feet in length, and which structure is built on an integral chassis and designed to be used as a Dwelling Unit when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein.

"Multifamily Dwelling Unit" shall mean a Building or a portion of a Building, regardless of ownership, containing more than one Dwelling Unit designed for occupancy by a single family, which units are not customarily offered for rent for one day, and shall include Apartments and Condominiums.

"Non-Residential Construction" shall mean any land use or development that is not a Residential use and includes commercial, industrial and institutional land uses.

"Owner" shall mean the Person holding legal title to the real property upon which Capital Facilities Impact Construction is to occur.

"Person" shall mean an individual, a corporation, a partnership, an incorporated association, or any other similar entity.

"Residential" shall mean Multi-Family Dwelling Units, Mobile Homes or Single-Family Detached Houses.

"Residential Construction" shall mean land development designed or intended to permit more Dwelling Units than the existing use or non-use of land contains.

"Single-Family Detached House" shall mean a Dwelling Unit on an individual lot, including detached houses on lots less than fifty (50) feet wide, such as zero lot line homes and manufactured homes.

"Square Footage" shall mean the gross area measured in feet from the exterior faces of exterior walls or other exterior boundaries of the Building, excluding areas within the interior of a Building which are utilized for parking for that Building.

"Time Share Property" shall mean the facilities and accommodations offered in a time-share plan that are classified as time-share estates and time-share licenses as those terms are defined in Chapter 721, Florida Statutes.

"Very-Low-Income Persons" shall mean one or more natural persons, the total adjusted gross household income of which does not exceed 50% of the median adjusted gross income for households within the Lakeland-Winter Haven, Florida, metropolitan statistical area as reported by the U. S. Department of Housing and Urban Development or its governmental successor in function.

SECTION 1.03. RULES OF CONSTRUCTION. For the purposes of administration and enforcement of this Ordinance, unless otherwise stated in this Ordinance, the following rules of construction shall apply:

A. In case of any difference of meaning or implication between the text of this Ordinance and any caption, illustration, summary table, or illustrative table, the text shall control.

B. The word "shall" is always mandatory and not discretionary; the word "may" is permissive.

C. Words used in the present tense shall include the future; and words used in the singular number shall include the plural and the plural the singular, unless the context clearly indicates the contrary.

D. The phrase "used for" includes "arranged for," "designed for," "maintained for," or "occupied for."

E. Unless the context clearly indicates the contrary, where a regulation involves two (2) or more items, conditions, provisions, or events connected by the conjunction "and," "or," or "either . . . or," the conjunction shall be interpreted as follows:

(1) "And" indicates that all the connected terms, conditions, provisions or events shall apply.

(2) "Or" indicates that the connected items, conditions, provisions or events may apply singly or in any combination.

(3) "Either . . . or" indicates that the connected items, conditions, provisions or events shall apply singly but not in combination.

F. The word "includes" shall not limit a term to the specific example but is intended to extend its meaning to all other instances or circumstances or like kind or character.

G. All time periods contained within this Ordinance shall be calculated on a calendar day basis, including Sundays and legal holidays, but excluding the date of the Board's decision in the event of an appeal. In the event the due date falls on a Sunday or legal holiday, the due date shall be extended to the next business day.

SECTION 1.04. GENERAL LEGISLATIVE FINDINGS. It is hereby ascertained, determined and declared that:

A. Pursuant to Article VIII, Section 1, Florida Constitution, and sections 125.01 and 125.66, Florida Statutes, the Polk County Board of County Commissioners has all powers of local self-government to perform county functions and render county services and facilities except when prohibited by law, including the authority to adopt and impose impact fees through a county ordinance.

B. Section 163.3202(3), Florida Statutes, encourages the use of innovative land development regulations, including the use of impact fees, to implement the goals, objectives and policies of a county's comprehensive plan.

C. Both existing development and development resulting from growth, as contemplated by the Comprehensive Plan, will require improvements and additions to

Capital Facilities to accommodate and maintain the level of service adopted by the County.

D. Future growth represented by Capital Facilities Impact Construction should contribute its fair share to the cost of improvements and additions to Capital Facilities that are required to accommodate the use of such facilities by growth.

E. The required improvements and additions to the Capital Facilities needed to accommodate existing development at the adopted level of service shall be financed by revenue sources other than impact fees.

F. Implementation of an impact fee structure to require future Capital Facilities Impact Construction to contribute its fair share of the cost of improvements and additions to Capital Facilities is an integral and vital element of the management of growth.

G. The County adopted the Polk County Comprehensive Impact Fee Ordinance, Ordinance No. 89-40, as amended, and the Polk County Educational System Impact Fee Ordinance, Ordinance No. 03-27, as amended, the Polk County Library Impact Fee Ordinance, Ordinance No. 05-057, as amended, the Polk County Parks and Recreational Facilities Impact Fee Ordinance, Ordinance No. 05-017, as amended, and the Polk County Public Safety Impact Fee Ordinance, Ordinance No. 06-026, as amended (collectively, the "Original Ordinances"). The Original Ordinances established and imposed impact fees within the County for emergency medical system, transportation, correctional facilities, educational system, libraries, parks and recreation facilities, fire rescue, and law enforcement Capital Facilities. The County is consolidating and amending and restating each of the Original Ordinances herein to

establish uniform procedures for the administration and collection of the County's impact fee programs for administrative ease and convenience for the County and the Cities.

H. The Florida Impact Fee Act, Section 163.31801, Florida Statutes, imposes additional requirements on the adoption of impact fees and requires the Board to make certain modifications to the Original Ordinances.

I. The Administrative Costs imposed herein are limited to the actual costs of administration and collection of the Impact Fees imposed herein.

J. The data set forth in the Impact Fee Studies, which was employed in the calculation of the Impact Fee rates to be imposed in conformance with this Ordinance, is the most recent and localized data available for the applicable Capital Facilities as of the date of each Impact Fee Study;

K. Capital facilities planning is an evolving process and the level of service adopted by the County for such Capital Facilities constitutes a balancing of anticipated need and the corresponding cost to implement such standard, based upon present knowledge and judgment. Therefore, in recognition of changing growth patterns, the needs of the community and the dynamics of Capital Facilities planning, it is the intent of the Board that the level of service and the cost of the various Capital Facilities be reviewed and adjusted periodically, pursuant to section 12.01, to insure that the Impact Fees imposed pursuant to this Ordinance are equitable and lawful based on the impact of growth upon these Capital Facilities.

L. The costs of the impact fee components relating to construction, land and equipment costs vary with the market for such components such that the actual costs of

construction of the Capital Facilities for which Impact Fees are imposed often exceeds the costs considered in the Impact Fee Study for calculation of the Impact Fees. Therefore, in recognition of the varying costs of impact fee components, the Board intends to apply an annual index to the impact fee rates for the years between the periodic impact fee updates pursuant to Section 12.01, to insure that the Impact Fees imposed pursuant to this Ordinance reflect the current costs of construction, land and equipment for the applicable Capital Facilities.

M. The Construction Cost Index published by the Engineering News Record reflects changes in construction costs, such as steel, cement and lumber and other elements relevant to cost adjustments for the construction of Capital Facilities. The Annual Index applied in accordance with this Ordinance will be based on the annual percentage change in the Construction Cost Index published by the Engineering News Record.

N. This Ordinance shall not be construed to permit the collection of Impact Fees from Capital Facilities Impact Construction in excess of the amount reasonably anticipated to offset the need for and demand on those Capital Facilities generated by such Capital Facilities Impact Construction.

SECTION 1.05. ADOPTION OF IMPACT FEE STUDIES. The Board hereby adopts and incorporates by reference the following impact fee studies, including particularly the assumptions, conclusions and findings in such studies as to the allocation of anticipated costs of capital improvements and additions to the Capital Facilities between those costs required to accommodate existing development and those costs required by growth:

A. "Impact Fees for Emergency Medical Services in Polk County, Florida," dated March 9, 2005, prepared by Henderson, Young & Company, as amended (the "Emergency Medical Services Impact Fee Study"). The Emergency Medical Services Impact Fee Study is attached hereto as Appendix A.

B. "Polk County Transportation Impact Fee Update Study Final Report," dated September 16, 2005, prepared by Tindale-Oliver & Associates, Inc., as amended by "Alternative Impact Fee Study for Banks with Drive-Thru", dated April 2007, prepared by Polk County Transportation Planning Organization, and "Medical Office Impact Fee Summary", dated April 20, 2007, prepared by Polk County Transportation Planning Organization, as may be further amended (collectively identified as the "Transportation Impact Fee Study"). The Transportation Impact Fee Study is attached hereto as Appendix B-1.

C. "Impact Fees for Jail Facilities in Polk County, Florida," dated June 2, 2005, prepared by Henderson, Young & Company, as amended (the "Correctional Facilities Impact Fee Study"). The Correctional Facilities Impact Fee Study is attached hereto as Appendix C.

D. "Impact Fees for Educational Facilities in Polk County, Florida," dated July 29, 2005, as amended by an update letter dated June 26, 2006 (collectively, the "Educational System Impact Fee Study"). The Educational System Impact Fee Study is attached hereto as Appendix D.

E. "Impact Fees for Library Facilities," dated September 5, 2005, prepared by Henderson, Young & Company, as amended (the "Library Impact Fee Study"). The Library Impact Fee Study is attached hereto as Appendix E.

F. "Impact Fees for Parks and Recreational Facilities in Polk County, Florida," dated January 13, 2005, prepared by Henderson, Young & Company, as amended (the "Park Impact Fee Study"). The Park Impact Fee Study is attached hereto as Appendix F-1.

G. "Impact Fees for Fire Services Facilities in Polk County, Florida," dated March 28, 2006, prepared by Henderson, Young & Company, as amended by "Addendum" dated December 28, 2006, as may be further amended (the "Fire Rescue Impact Fee Study"). The Fire Rescue Impact Fee Study is attached hereto as Appendix G.

H. "Impact Fees for Law Enforcement Facilities in Polk County, Florida," dated March 28, 2006, prepared by Henderson, Young & Company, as amended by "Addendum" dated December 28, 2006, as may be further amended (the "Law Enforcement Impact Fee Study"). The Law Enforcement Impact Fee Study is attached hereto as Appendix H.

The above Impact Fee Studies shall be referred to individually or collectively herein as the Impact Fee Study.

ARTICLE II

ADMINISTRATIVE PROVISIONS

SECTION 2.01. PAYMENT.

A. In connection with Capital Facilities Impact Construction located in the unincorporated areas of Polk County, Florida, an Applicant shall pay the appropriate Impact Fee as established by this Ordinance or the applicable Annual Index Resolution prior to the issuance of a Certificate of Occupancy directly to the County.

B. If the Capital Facilities Impact Construction is located within a City which has not entered into an interlocal agreement with the County to collect Impact Fees, the Impact Fees shall be paid directly to the County.

C. If the Capital Facilities Impact Construction is located within a City which has agreed to collect Impact Fees, the Impact Fees shall be paid directly to the City according to the terms of the interlocal agreement between the City and the County pertaining to the payment and collection of Impact Fees.

D. The Impact Fee shall be calculated according to the rate in effect at the time of payment.

E. If the Capital Facilities Impact Construction undertaken does not require the issuance of a Certificate of Occupancy, the appropriate Impact Fee shall be paid prior to final inspection by either the County or a City.

F. The obligation for payment of the Impact Fees shall run with the land.

G. The payment of all Impact Fees shall be in addition to any other fees, charges or assessments imposed by the County or a City for the issuance of a Certificate of Occupancy.

H. Prior to the Impact Fee payment date set forth in this Section 2.01, the Applicant of a Capital Facilities Impact Construction may enter into an impact fee agreement with the County providing for payment of the Impact Fees at a time other than as provided in this Ordinance. Such an agreement shall require the Applicant to post an irrevocable letter of credit payable by a financial institution, acceptable to the County, to ensure payment of the impact fees at a time other than prior to issuance of the Certificate of Occupancy.

1. The irrevocable letter of credit shall contain no conditions upon the obligation of the issuer for the payment of the principal amount and any interest due thereon.

2. No deferral of the payment of Impact Fees shall extend for a period greater than one year from the date of the Certificate of Occupancy, provided that the County Manager may approve an additional period of twelve (12) months subject to the submission of a new application and an extension of the irrevocable letter of credit. Any requests for a twelve-month extension must be made in writing at least thirty (30) days prior to the expiration date of the irrevocable letter of credit.

SECTION 2.02. PAYMENT BY INSTALLMENTS.

A. Subject to the requirements of this Section, any Applicant who is required to pay Impact Fees pursuant to this Ordinance for a Non-Residential Construction in the amount of $250,000 or greater may apply to the County Manager to pay such Impact Fees in installments over such period of time (not to exceed five years) as may be mutually agreed upon by the Applicant and the County.

B. In consideration for paying the Impact Fees in installments, an Applicant must execute an Impact Fee Installment Agreement with the County under which:

1. The Applicant acknowledges indebtedness for the entire Impact Fee;

2. The payment schedule and rate of interest due on each installment payment is defined, which rate of interest shall be the prevailing prime interest rate established for commercial lenders within the County;

3. The Applicant waives the right to a refund under Section 2.12 herein;

4. The Applicant acknowledges the right of the County to record a judgment or to take measures available to any private party to collect and enforce such debt; and

5. The Applicant acknowledges that the unpaid amount of the Impact Fees shall constitute a lien against the property and all improvements located thereon.

C. The Impact Fee Installment Agreement shall be recorded in the public records of the County and shall constitute a lien against the real property on which the Capital Facilities Impact Construction is constructed. Such lien shall have priority over all other liens except for taxes and other governmental liens and assessments.

SECTION 2.03. ALTERNATIVE IMPACT FEE CALCULATION.

A. In the event an Applicant believes that the impact to the Capital Facilities necessitated by the Capital Facilities Impact Construction is less than the impact established by this Ordinance or an Annual Index Resolution, such Applicant may, prior

to Impact Fee payment date pursuant to Section 2.01 for such Capital Facilities Impact Construction, submit a calculation of an alternative impact fee to the County Manager pursuant to the provisions of this Section. The County Manager shall review the calculations and make a determination within ten (10) business days of submittal as to whether such calculation complies with the requirements of this Section.

B. At the time Applicant submits the above-referenced calculation to the County Manager, such Applicant shall also submit an administrative review fee in the amount of five hundred dollars ($500.00) for review of the Transportation Impact Fee and two hundred fifty dollars ($250.00) each for other Impact Fees, with a maximum administrative review fee of one thousand dollars ($1,000.00). Churches, institutions and nonprofit organizations shall be exempt from the administrative review fee requirement.

C. For purposes of any Alternative Impact Fee calculation, the Capital Facilities Impact Construction shall be presumed to have the maximum impact on the applicable Capital Facilities.

D. The Alternative Impact Fee calculations shall be based on data, information or assumptions contained in this Ordinance, the Impact Fee Study or independent sources, provided that:

1. The independent source is a generally accepted standard source of planning information and cost impact analysis performed pursuant to a generally accepted methodology of planning and cost impact analysis which is consistent with the Impact Fee Study;

2. The independent source is a local study supported by a database adequate for the conclusions contained in such study performed pursuant to a generally accepted methodology of planning and cost impact analysis which is consistent with the Impact Fee Study; or

3. The independent source is based upon recent available data from the "Trip Generation Report" by the Institute of Transportation Engineers (ITE) for the land use category in question.

E. There shall be a rebuttable presumption that an Alternative Impact Fee study conducted more than two (2) years earlier is invalid.

F. If the County Manager determines that the data, information and assumptions utilized by the Applicant to calculate the Alternative Impact Fees comply with the requirements of this Section, the Alternative Impact Fees shall be paid in lieu of the fees adopted herein or pursuant to an Annual Index Resolution.

G. If the County Manager determines that the data, information and assumptions utilized by the Applicant to calculate the Alternative Impact Fees do not comply with the requirements of this Section, then the County Manager shall provide to the Applicant by certified mail, return receipt requested, written notification of the rejection of the alternative impact fees and the reason therefor.

SECTION 2.04. ALTERNATIVE COLLECTION OF FEES. In the event the Impact Fees are not paid prior to the issuance of a Certificate of Occupancy for the affected Capital Facilities Impact Construction, such fees shall be collected by any other method which is authorized by law, unless otherwise exempted pursuant to this Ordinance.

SECTION 2.05. ANNUAL INDEXING PROCEDURE.

A. The Board shall adopt an Annual Index Resolution for all Impact Fees imposed herein prior to July 1 of each year, unless a full review of this Ordinance and the Impact Fee Study for any Impact Fee is completed pursuant to Section 12.01 before July 1 of such year.

B. The Annual Index Resolution shall set forth adjusted Impact Fee rates for each Impact Fee imposed herein, excluding any fees that are subject to review pursuant to Section 12.01 during such year, reflecting changes in the cost of impact fee components for the upcoming year as set forth below.

C. Impact Fee rates shall be adjusted by the percentage change in the Construction Cost Index published by the Engineering News Record, or a comparable index recommended by the County Manager. Provided, however, that in the event the County Manager or the Board determines that the proposed Impact Fee rates as adjusted by the Annual Index will cause Capital Facilities Impact Construction to pay more than its fair share of the cost of improvements and additions to the Capital Facilities that are necessary to accommodate the impact generated by such growth, said rate adjustment will be decreased accordingly.

D. For the Annual Index Resolution adopted on or before July 1, 2007, the Annual Index shall be calculated based on the percentage change in the Annual Index from the effective date of the adoption of the ordinance imposing each Impact Fee as compared to the Annual Index in effect on January 1, 2007. Thereafter, the Annual Index shall be calculated based on the percentage change in the Annual Index in effect for the prior January 1 compared to the Annual Index effective on the current January 1.

E. Provided, however, the adjustment described in C. above may be reduced or eliminated at the Board's discretion.

F. Upon adoption of the Annual Index Resolution, notice of the adopted impact fee rates for the upcoming year shall be provided in accordance with Section 12.04 hereof.

G. The adjusted rates set forth in an Annual Index Resolution shall take effect upon the expiration of the notice period set forth in Section 12.04 hereof.

SECTION 2.06. EXEMPTIONS.

A. The following shall be exempted from payment of impact fees:

1. Alterations or expansion of an existing Dwelling Unit where no additional Dwelling Units are created.

2. The alteration or expansion of an Accessory Building or Structure which will not create additional Dwelling Units or will not increase the usable Square Footage associated with the principal building or use of the land.

3. The replacement of a Dwelling Unit or Building with a new Dwelling Unit or Building where no additional Dwelling Units or Square Footage are created and where the existing and replacement Buildings or Dwelling Units are located on the same lot; provided that the replacement of a Dwelling Unit or Building which has been destroyed or otherwise rendered uninhabitable must be replaced within five (5) years of the date it was destroyed or rendered uninhabitable in order to be exempted from the payment of Impact Fees.

4. The issuance of a tie-down permit for a Mobile Home on which Impact Fees have previously been paid for the lot upon which the Mobile Home is to be situated.

5. Government-owned Residential Construction and Government-owned Buildings.

6. The construction, alteration or expansion of any structure within a core improvement area that is formally recognized and designated by an interlocal agreement between the County and a City, provided the City has waived the imposition of Impact Fees within such area, excluding water and sewer utility impact fees. Before this exemption shall apply, the City and the County shall enter into an interlocal agreement recognizing the affected area along with a legal description.

7. Any Residential Construction that qualifies as Affordable Housing and meets the following requirements:

a. Any Person seeking an Affordable Housing exemption shall file with the County Manager an Application for Exemption prior to the Impact Fee payment date pursuant to Section 2.01 for the proposed Residential Construction. The Application for Exemption shall contain the following:

i. The name and address of the Owner;

ii. The legal description of the Residential Construction;

iii. The proposed selling price or the proposed rental price, as applicable;

iv. Evidence that the Residential Construction shall be occupied by Low Income Persons or Very-Low-Income Persons; and

v. Evidence that the Residential Construction is part of a multi-family project, which is funded by a governmental affordable housing program, if applicable.

b. For Residential Construction to receive an Affordable Housing exemption, it must meet all the restrictions of Affordable Housing as provided herein and these restrictions must continue for a period of at least seven (7) years from the date of issuance of a Certificate of Occupancy. Such restrictions must either be contained within the deed for the Residential Construction; the terms, restrictions and conditions of a direct government grant or subsidy that will fund the Residential Construction; or within the terms of a development agreement between the County and the Owner.

c. If the Residential Construction meets the requirements for an Affordable Housing exemption, the County Manager shall issue an exemption. The exemption shall be presented in lieu of payment of the Impact Fees.

d. The amount of the Impact Fees shall not be increased to replace any revenue lost due to the Affordable Housing Exemption.

e. In the event the Residential Dwelling Unit fails to meet the restrictions of Affordable Housing as provided herein within the 7-year period following the issuance of the Certificate of Occupancy such that the property no longer qualifies as Affordable Housing and is no longer occupied by Low-Income Persons or Very-Low-Income Persons, the Impact Fees in effect at the time of the change in circumstances shall be immediately due.

8. The construction, alteration or expansion of a Dwelling Unit for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the Owner or the Owner's spouse which satisfies the requirements of Article VII, Section 4 of the Constitution of the State of Florida, Section 193.703, Florida Statutes and Ordinance No. 06-083 and meets the following requirements:

a. Any Person seeking an exemption pursuant to this subsection shall file with the County Manager an Application for Exemption prior to the Impact Fee payment date pursuant to Section 2.01 for the proposed construction. The Application for Exemption shall contain the following:

i. The name and address of the Owner;

ii. The legal description of the Residential property;

iii. Evidence that the Residential property is the legal homestead of the Owner;

iv. Confirmation that the occupants of the living quarters are the natural or adoptive parents or grandparents of the Owner or the Owner's spouse; and

v. Evidence that at least one occupant of such living quarters is at least 62 years of age.

b. The construction of the living quarters for a parent or grandparent must be in compliance with the Polk County Land Development Code.

c. If the construction, alteration or expansion meets the requirements for an exemption pursuant to this subsection, the County Manager shall issue an exemption. The exemption shall be presented in lieu of payment of the Impact Fees.

d. The exemption for construction of living quarters for a parent or grandparent shall only apply for so long as at least one such qualifying parent or grandparent maintains his or her primary place of residence in such living quarters. The Owner shall provide a copy of its application to the Property Appraiser for reduction in assessed value required pursuant to Section 102-303, Ordinance No. 06-083 to the County Manager each year in order to maintain the exemption. If the Owner's property no longer qualifies for the exemption, the Owner shall submit an application for reevaluation to the County Manager providing evidence of the revised use of the living quarters. The County Manager shall review the application for reevaluation and determine whether the living quarters constitute a

separate Dwelling Unit as defined herein. If the County Manager determines that such living quarters constitute an additional Dwelling Unit on the property, the Impact Fees in effect at the time of the change in circumstances shall be immediately due. If the County Manager determines that such living quarters do not constitute an additional Dwelling Unit, no Impact Fees shall be collected.

e. The amount of the Impact Fees shall not be increased to replace any revenue lost due to the exemption for construction of living quarters for a parent or grandparent.

B. Any applicant may seek a refund of Impact Fees due to an exemption contained in Subsection A. above. Such request for refund shall be submitted within ninety (90) days of initial payment of said Impact Fee unless otherwise approved by the County Manager.

SECTION 2.07. [RESERVED.]

SECTION 2.08. [RESERVED.]

SECTION 2.09. CHANGES OF SIZE AND USE. Impact fees shall be imposed and calculated for the alteration, expansion or replacement of a Building or Dwelling Unit or the construction of an Accessory Building if the alteration, expansion or replacement of the Building or Dwelling Unit or the construction of an Accessory Building results in a land use determined to generate greater impact than the present use under the Impact Fee rate schedule adopted herein or pursuant to an Annual Rate Resolution. The Impact Fees imposed under the applicable Impact Fee rate schedule shall be calculated as follows in the event of a change of size or use:

A. If the Impact Fees are calculated on a per Dwelling Unit basis and not on the basis of Square Footage, the Impact Fees imposed shall be the Impact Fees due under the applicable Impact Fee rate schedule for the Impact Fee Land Use Category resulting from the alteration, expansion or replacement, less the Impact Fee that would have been imposed under the applicable Impact Fee rate schedule for the Impact Fee Land Use Category prior to the alteration, expansion or replacement. In determining the impact fee which would have been imposed for the Impact Fee Land Use Category prior to the alteration, expansion or replacement, the use of land during the previous three (3) years which provided the highest impact upon the capital facilities shall be utilized.

B. If the Impact Fees are calculated on the basis of Square Footage, in the event the Square Footage of a Building is increased, the Impact Fees due for the increased Square Footage represented by the Capital Facilities Impact Construction shall be calculated by determining the Impact Fees due according to the Square Footage resulting from the alteration, expansion or replacement, less the Impact Fees that would have been imposed for the original Square Footage prior to the alteration, expansion or replacement.

C. If the use of a Building is changed after payment of the Impact Fees which results in a change in the applicable Impact Fee Land Use Category of the Building and such change is determined to generate a greater impact than the present use, the additional Impact Fees due for the change in use shall be calculated by determining the Impact Fees due according to the Impact Fee rate schedule for the Building under the new Impact Fee Land Use Category less the Impact Fee that was imposed for the Building under the original Impact Fee Land Use Category.

D. If Impact Fees are imposed for an Accessory Building or Structure because such Accessory Building or Structure is determined to generate a greater impact than the present land use, the Impact Fees shall be that applicable to the Impact Fee Land Use Category for the primary Building.

SECTION 2.10. DEVELOPER CONTRIBUTION CREDIT.

A. Subject to the terms and conditions of this Section 2.10, a credit shall be granted against the Impact Fees imposed by this Ordinance for the donation of land or equipment or the construction of capital improvements made pursuant to a development order or voluntarily in connection with a Capital Facilities Impact Construction. Such donations or construction shall not be Site-Related Improvements, as defined in Section 4.01 herein, and shall be subject to the approval of the County Manager. No credit shall be given for the donation of land or construction of a capital improvement unless such property is conveyed, in fee simple to the County without remuneration. Provided however, that in the case of any proposed donation of land or construction of improvements or additions to the Educational System in connection with the Educational System Impact Fee, such donations or constructions shall be subject to the approval and acceptance of the County Manager after consultation with the Superintendent of the School Board and no credit shall be given for any such donation or construction unless such property is conveyed in fee simple to the School Board without consideration.

B. Prior to the Impact Fee payment date pursuant to Section 2.01, the Applicant shall submit to the County Manager a proposed plan for donations or contributions to the Capital Facilities. The proposed plan shall include:

1. a designation of the Capital Facilities Impact Construction for which the plan is being submitted;

2. a legal description of any land proposed to be donated and a written appraisal prepared in conformity with subsection D of this section;

3. a list of the contemplated capital improvements, apparatus or equipment sought to be donated;

4. an estimate of proposed construction costs certified by a professional architect or engineer;

5. a written statement of the actual cost for any equipment or apparatus sought to be donated; and

6. a proposed time schedule for completion of the proposed plan.

In the case of any proposed donation of land or construction of improvements or additions to the Educational System, the County Manager shall forward the proposed plan to the Superintendent for review and recommendation within ten (10) days after receipt. The Superintendent shall provide a recommendation to the County Manager within thirty (30) days of receipt. After reviewing the Superintendent's recommendation, the County Manager shall approve or deny the proposed plan in accordance with Subsection C. of this Section.

C. The County Manager shall review the proposed plan and determine:

1. If such proposed plan is in conformity with contemplated improvements and additions to the Capital Facilities;

2. If the proposed donation of land or equipment or proposed construction by the applicant is consistent with the public interest; and

3. If the proposed time schedule is consistent with the County's capital improvement program for the applicable Capital Facilities.

Upon approval of a proposed plan, the County Manager shall determine the amount of credit based upon the standards of valuation contained in Subsection D. of this Section and shall approve the timetable for completion of the plan. The County Manager shall issue a decision within forty five (45) days after the filing of the proposed plan.

D. The amount of developer contribution credit to be applied shall be determined according to the following standards of valuation:

1. The value of donated land shall be based upon a written appraisal of fair market value by an M.A.I. Appraiser who was selected and paid for by the Applicant, and who used generally accepted appraisal techniques. If the appraisal does not conform to the requirements of this Ordinance and any applicable administrative regulations, the appraisal shall be corrected and resubmitted. In the event the County Manager accepts the methodology of the appraisal but disagrees with the appraised value, the County Manager may engage another M.A.I. Appraiser at the County's expense, or at the expense of the School Board in the case of any proposed contribution to the Educational System, and the value shall be an amount equal to the average of the two appraisals. If either party does not accept the average of the two appraisals, a third appraisal shall be obtained, with the cost of said third appraisal being shared equally by the County, or the School Board in the case of any proposed contribution to the Educational System, and the Owner or Applicant. The third

appraiser shall be selected by the first two appraisers and the third appraisal shall be binding on the parties.

2. The actual cost of construction of a capital improvement or value of donated capital equipment shall be based upon actual costs of construction or acquisition of said capital improvement or capital equipment as certified by a professional architect or engineer or as shown by a manufacturer's or supplier's invoice. However, as to the construction of capital improvements, in no event shall any credit be granted in excess of the estimated construction costs provided by a professional architect or engineer and approved by the Board unless the construction project is competitively bid, in which case, the credit shall be limited to the actual cost or 120% of the bid amounts, whichever is less; and

3. The land donations, construction and capital equipment contributions shall only provide improvements or additions to the Capital Facilities which are required to accommodate growth.

E. If a proposed plan is approved for credit by the County Manager, the Applicant or Owner and the Board, or the School Board in the case of any proposed contribution to the Educational System, shall enter into a credit agreement which shall provide for the parties obligations and responsibilities, including, but not limited to:

1. The timing of actions to be taken by the Applicant and the obligations and responsibilities of the Applicant, including, but not limited to, the construction standards and requirements to be complied with;

2. The obligations and responsibilities of the Board, or the School Board in the case of any proposed contribution to the Educational System, including, but not limited to, inspection of the project; and

3. The amount of the credit as determined in accordance with Subsection D. of this section.

F. A credit for the donation of land or a credit for the construction of a capital improvement shall be granted at such time as the credit agreement is approved and executed by both the Board, or the School Board, as applicable, and the Applicant or Owner; provided, however, that in the event the Applicant or Owner fails to convey the property which is the subject of the donation to the County or the School Board, as applicable, or such property is not ultimately accepted by the County or the School Board, as applicable, in accordance with the terms of the credit agreement, then the credit for donation shall be revoked and all Impact Fees shall immediately become due and payable. The administration of said contribution credits shall be the responsibility of the County Manager.

G. Any Applicant or Owner who submits a proposed plan pursuant to this section and desires the immediate issuance of a Certificate of Occupancy prior to approval of the proposed plan shall pay prior to the issuance of the Certificate of Occupancy the Impact Fees imposed herein or pursuant to an Annual Rate Resolution. Any difference between the amount paid and the amount due, should the County Manager approve and accept the proposed plan, shall be refunded to the Applicant or Owner. In the case of any contribution to the Educational System, the administration of such refunds shall be the responsibility of the Superintendent.

H. The developer contribution credit granted shall only be applied as a credit against the particular Impact Fee which provides the funds for the specific Capital Facility which is the subject of the donation or construction.

SECTION 2.11. REVIEW HEARINGS.

A. An Applicant or Owner who is required to pay Impact Fees pursuant to this Ordinance, shall have the right to request a review hearing before the Board.

B. Such hearing shall be limited to the review of the following:

1. The application of the appropriate Impact Fees pursuant to this Ordinance.

2. The failure to grant or the granting of insufficient Alternative Impact Fees pursuant to Section 2.03.

3. Any dispute concerning an application for credits pursuant to Section 2.10.

4. The failure to grant an exemption pursuant to Section 2.06.

C. Except as otherwise provided in this Ordinance, such hearing shall be requested by the Applicant or Owner within fifteen (15) calendar days of the date of first receipt of written notice of the event sought to be reviewed. Failure to request a hearing within the time provided shall be deemed a waiver of any right for consideration of administrative relief.

D. The request for hearing shall be filed with the office of the County Manager and shall contain the following:

1. The name and address of the Applicant or Owner;

2. The address and legal description of the property in question;

3. If issued, the date the Certificate of Occupancy was issued;

4. A brief description of the nature of the construction;

5. If paid, the date the Impact Fees were paid; and

6. A statement of the reasons why the Applicant or Owner is requesting the hearing.

E. Upon receipt of such request, the County Manager shall schedule a hearing before the Board at a regularly scheduled meeting or a special meeting called for the purpose of conducting the hearing and shall provide the Applicant or Owner written notice of the time and place of the hearing. Such hearing shall be held within forty-five (45) days of the date the request for hearing was filed.

F. Such hearing shall be before the board and shall be conducted in a manner designed to obtain all information and evidence relevant to the requested hearing. Formal rules of civil procedure and evidence shall not be applicable; however, the hearing shall be conducted in a fair and impartial manner with each party having an opportunity to be heard and to present information and evidence. A determination shall be made in writing and issued within thirty (30) days of the hearing to the Applicant or Owner.

G. Any Applicant or Owner who requests a hearing pursuant to this Section and desires the immediate issuance of a Certificate of Occupancy, or if a Certificate of Occupancy has been issued without the payment of all Impact Fees, shall either pay all applicable Impact Fees prior to or at the time the request for hearing is filed or provide the County Manager with an irrevocable letter of credit drawn on a financial institution acceptable to the County in the amount of the applicable Impact Fees. The payment or

the providing of the irrevocable letter of credit shall be deemed paid under "protest" and shall not be construed as a waiver of any review rights.

H. An Applicant or Owner may request a hearing under this Section without paying the applicable Impact Fees, but no Certificate of Occupancy shall be issued until all Impact Fees are paid in the amount initially calculated or the amount determined upon completion of the review provided for in this Section.

SECTION 2.12. REFUNDS OF IMPACT FEES.

A. Impact fees collected pursuant to this Ordinance shall be returned to the then current owner of the property on behalf of which such fees were paid if such fees have not been expended or Encumbered prior to the end of the fiscal year immediately following the eighth anniversary of the date upon which such fees were paid or upon a finding of good cause by the County Manager in extraordinary situations. Refunds shall be made only in accordance with the following procedure:

1. The then current owner shall petition the Board for the refund prior to the end of the fiscal year following the fiscal year in which occurs the date of the eighth anniversary of the payment of the impact fees.

2. The petition for refund shall be submitted to the County Manager and shall contain:

a. A notarized sworn statement that the petitioner is the then current owner of the property on behalf of which the Impact Fees were paid;

b. A copy of the dated receipt issued for payment of such fees, or such other record as would indicate payment of such fees;

c. A certified copy of the latest recorded deed; and

d. A copy of the most recent ad valorem tax bill.

3. Within three (3) months from the date of receipt of a petition for refund, the County Manager will advise the petitioner and the board of the status of the Impact Fees requested for refund, and if such Impact Fees have not been spent or Encumbered within the applicable time period, then it shall be returned to the petitioner with any interest which may have been earned on such impact fees. For the purposes of this section, fees collected shall be deemed to be spent or Encumbered on the basis of "the first fee in shall be the first fee out."

SECTION 2.13. ADMINISTRATIVE DETERMINATIONS.

A. In the event, the Capital Facilities Impact Construction does not fall within an established Impact Fee Land Use Category set forth herein or in the applicable Annual Index Resolution, the County Manager shall administratively determine the impact to be generated by the proposed Capital Facilities Impact Construction and shall calculate the appropriate Impact Fees utilizing the methodology contained in the applicable Impact Fee Studies. The County Manager shall utilize as a standard in this determination the impact assumed in the most similar Impact Fee Land Use Category or any other generally accepted standard source of planning and cost impact analysis.

B. In the event a Capital Facilities Impact Construction involves a Mixed Use Construction, the County Manager shall calculate the Impact Fees based upon the impact to be generated by each separate Impact Fee Land Use Category included in the proposed Mixed Use Construction.

C. Any applicant aggrieved by the decision of the County Manager rendered pursuant to this Section may seek review pursuant to Section 2.11 above.

SECTION 2.14. ADMINISTRATIVE COSTS. The County may retain a portion of the Impact Fees collected pursuant to this Ordinance not to exceed its Administrative Costs, to defray the County's costs of collection and administration relating to the Impact Fees. Any City collecting Impact Fees on behalf of the County pursuant to an interlocal agreement may retain an amount of the Impact Fees collected within such City in the amount of the Administrative Costs established pursuant to this Ordinance or as established pursuant to the interlocal agreement, in any event, the administrative fee shall not exceed the actual costs of collection and administration of the Impact Fees imposed pursuant to the Ordinance.

ARTICLE III

EMERGENCY MEDICAL SYSTEM IMPACT FEES

SECTION 3.01. DEFINITIONS APPLICABLE TO EMERGENCY MEDICAL SYSTEM IMPACT FEES. In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in the application of the Emergency Medical System Impact Fees:

"Emergency Medical System" shall mean the Buildings, land, apparatus and equipment provided by the County that are used primarily for the providing of emergency medical care and transport of the sick, injured or incapacitated upon the streets, highways, waterways or airways of the County.

"Emergency Medical System Impact Construction" shall mean land development designed or intended to permit a use of the land which will contain more Dwelling Units, Buildings or floor space than the existing use of the land, or to otherwise change the use of the land in a manner that increases the impact upon the County Emergency Medical System. In the administration of this Ordinance, the term "Emergency Medical System Impact Construction" shall be included within the definition of the term "Capital Facilities Impact Construction."

"Emergency Medical System Impact Fee" shall mean the Impact Fee imposed to fund growth-necessitated capital improvements to the Emergency Medical System under this article.

"Emergency Medical System Impact Fee Study" shall mean the study adopted pursuant to Section 1.05A, as amended and supplemented pursuant to Section 12.01 hereof.

SECTION 3.02. LEGISLATIVE FINDINGS APPLICABLE TO EMERGENCY MEDICAL SYSTEM IMPACT FEES. In addition to the general findings contained in Section 1.04 of this Ordinance, the Board hereby specifically ascertains, determines and declares as follows:

A. The Emergency Medical System is designed and intended to provide emergency medical services for all citizens within the County and is exclusively provided by the County; therefore, the Emergency Medical System Impact Fee shall be imposed throughout Polk County, including within the boundaries of the Cities.

B. Development necessitated by growth contemplated in the Comprehensive Plan and the Emergency Medical System Impact Fee Study will require improvements and additions to the County Emergency Medical System to accommodate the new development generated by such growth and maintain the standards of service provided by the Emergency Medical System.

C. Future growth, as represented by Emergency Medical System Impact Construction, should contribute its fair share to the cost of improvements and additions to the Emergency Medical System that are required to accommodate the impact generated by such growth.

D. The existing Emergency Medical System and other improvements and additions contemplated by the Board and funded by revenues other than Impact Fees, shall eliminate any deficiency between the existing Emergency Medical System and the adopted level of service and shall be sufficient for the needs of the existing population of the County. Therefore, the revenue derived from the Emergency Medical System Impact Fee shall be utilized only for the improvements and additions to the County

Emergency Medical System which are necessitated by Emergency Medical System Impact Construction.

E. The Board expressly finds that the improvements and additions to the Emergency Medical System funded by the Emergency Medical System Impact Fee provide a benefit to all Emergency Medical System Impact Construction in excess of the Emergency Medical System Impact Fee.

F. Implementation of the Emergency Medical System Impact Fee to require Emergency Medical System Impact Construction to contribute its fair share of the cost of required capital improvements is an integral and vital element of the regulatory plan of growth management of the County.

G. The purpose of this Article is to require payment of Emergency Medical System Impact Fees by those who engage in Emergency Medical System Impact Construction and to provide for the cost of capital improvements to the Emergency Medical System which are required to accommodate such growth. This Article shall not be construed to permit the collection of Emergency Medical System Impact Fees in excess of the amount reasonably anticipated to offset the demand on the Emergency Medical System generated by such Emergency Medical System Impact Construction.

H. The imposition of an Emergency Medical System Impact Fee is to provide a source of revenue to fund the construction or improvement of the Emergency Medical System necessitated by growth as delineated in the capital improvement element of the Comprehensive Plan.

SECTION 3.03. IMPOSITION OF EMERGENCY MEDICAL SYSTEM IMPACT FEES.

A. All Emergency Medical System Impact Construction occurring within the County, including both the unincorporated area and those areas within the boundaries of the Cities, shall pay the Emergency Medical System Impact Fee as established in this Article at the time of issuance of a Certificate of Occupancy for such Emergency Medical System Impact Construction.

B. For the period commencing with the effective date of this Ordinance and ending upon the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007, all Emergency Medical System Impact Construction occurring within the County shall pay Emergency Medical System Impact Fee rates in the amounts established within the Emergency Medical System Impact Fee Rate Schedule, which is attached hereto as Attachment 1 and incorporated herein by reference.

C. For the period commencing with the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007 and continuing thereafter, all Emergency Medical System Impact Construction occurring within the County shall pay the Emergency Medical System Impact Fee rates established within the applicable Annual Index Resolution.

SECTION 3.04. USE OF EMERGENCY MEDICAL SYSTEM IMPACT FEES.

A. The Board hereby establishes a separate trust account for the Emergency Medical System Impact Fees, to be designated as the "Emergency Medical System Impact Fee Trust Account" which shall be maintained separate and apart from all other

accounts of the County. All Emergency Medical System Impact Fees shall be deposited into such trust fund immediately upon receipt.

B. The monies deposited into the Emergency Medical System Impact Fee Trust Account shall be used solely for the purpose of providing growth-necessitated capital improvements to the County's Emergency Medical System, including, but not limited to:

1. Design and construction plan preparation;

2. Any permitting or application fees necessary for the construction;

3. Site development and on-site and off-site improvements incidental to the construction thereto;

4. Land acquisition, including any costs of acquisition or condemnation;

5. Construction and design of Emergency Medical System facilities;

6. Design and construction of new drainage facilities required by the construction of Emergency Medical System facilities or improvements thereto;

7. Relocating utilities required by the construction of Emergency Medical System facilities or improvements or additions thereto;

8. Landscaping;

9. Construction management and inspection;

10. Surveying, soils and materials testing;

11. Acquisition of capital equipment for the Emergency Medical System;

12. Repayment of monies transferred or borrowed from any budgetary fund of the County which were used to fund growth-necessitated improvements and additions to the Emergency Medical System;

13. Costs related to the administration, collection and implementation of the Emergency Medical System Impact Fee;

14. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the County to fund growth-necessitated improvements and additions to the Emergency Medical System; and

15. Fees for professional services, including but not limited to architecture, engineering, surveying, landscaping, soils and materials testing, legal, appraisals, and construction management.

C. Funds on deposit in the Emergency Medical System Impact Fee Trust Account shall not be used for any expenditure that would be classified as a maintenance or repair expense.

D. A report will be prepared annually by the County reflecting the collection and expenditures of the Emergency Medical System Impact Fees by the County during the previous year.

E. Any funds on deposit which are not immediately necessary for expenditure shall be invested by the County. All income derived from such investments shall be deposited in the Emergency Medical System Impact Fee Trust Account and used as provided herein.

ARTICLE IV

TRANSPORTATION IMPACT FEES

SECTION 4.01. DEFINITIONS APPLICATION TO TRANSPORTATION IMPACT FEES. In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in the application of the Transportation Impact Fees:

"Access Improvements" shall mean improvements designed and constructed to provide safe and adequate ingress and egress from a Road Impact Construction, which include, but are not limited to, rights-of-way, easements, paving of adjacent or connecting roadways, turn lanes, deceleration and acceleration lanes, traffic control devices, signage and markings, and drainage and utilities.

"Arterial Road" shall mean a road on the County Road System and classified by the Florida Department of Transportation utilizing the definition established in Section 334.03(1), Florida Statutes, or its statutory successor in function. For the purposes of this Article an "Arterial Road" shall include those portions of an intersection with a Local Road that are a necessary and integral element of the design of the traffic flow on the Arterial Road.

"City Street System" shall mean the road system of any City within Polk County, Florida, as defined in Section 334.03(3), Florida Statutes, or its statutory successor in function.

"Collector Road" shall mean a road on the County Road System and classified by the Florida Department of Transportation utilizing the definition established in Section 334.03(4), Florida Statutes, or its statutory successor in function. For the purposes of

this Article a "Collector Road" shall include those portions of an intersection with a local road that are a necessary and integral element of the design of the traffic flow on the Collector Road.

"County Road System" shall mean the road system of the County as defined in Section 334.03(8), Florida Statutes, or its statutory successor in function, including Collector Roads, Local Roads within the unincorporated area, and all Arterial Roads, but shall not include any roads within the City Street System or the State Highway System.

"External Trip" shall mean any Trip which either has its origins from or its destination to the Road Impact Construction and which impacts the major road system.

"Local Road" shall mean a road classified by the Florida Department of Transportation utilizing the definition established in Section 334.03(15), Florida Statutes, or its statutory successor in function.

"New Net Trip" shall mean the average daily External Trips, as adjusted by the Transportation Impact Fee Study.

"Off-Site Improvements" shall mean road improvements located outside of the boundaries of a Road Impact Construction which are required by the County in order to serve External Trips, but not including Access Improvements.

"On-Site Improvements" shall mean road improvements located within the boundaries of a Road Impact Construction which are required by the County in order to serve External Trips, but not including Access Improvements.

"Road Impact Construction" shall mean land development designed or intended to permit a use of the land which will contain more Dwelling Units, Buildings or

floor space than the existing use of land, or to otherwise change the use of the land in a manner that increases the generation of vehicular traffic or the number of External Trips. In the administration of this Ordinance, the term "Road Impact Construction" shall be included within the definition of the term "Capital Facilities Impact Construction".

"Site-Related Improvements" shall mean roads, including rights-of-way, which are necessary to provide safe and adequate transportation service for the movement of vehicular traffic between the Road Impact Construction, the County Road System and Access Improvements. Site-Related Improvements may include improvements to the County Road System that are On-site Improvements and Off-Site Improvements. Site-Related Improvements shall be considered in addition to the Transportation Impact Fees established by this Article.

"State Highway System" shall mean the road system of the State of Florida as defined in Section 334.03(25), Florida Statutes, or its statutory successor in function.

"Transportation Impact Fee" shall mean the Impact Fee imposed to fund growth-necessitated capital improvements to the Transportation Network.

"Transportation Impact Fee District" shall mean one of the five (5) districts located within the County which are described in Section 4.03 of this Article.

"Transportation Impact Fee Study" shall mean the study adopted pursuant to Section 1.05B, as amended and supplemented pursuant to Section 12.01 hereof.

"Transportation Network" shall mean the following:

1. The County Road System, excluding all Local Roads located in the unincorporated areas of the County;

2. All facilities on the State Highway System located within the County; and

3. All Collector Roads within the City Street System, provided that the improvements of such roads:

a. Will directly benefit Arterial Roads or Collector Roads within the County; and

b. Is first subject to approval by the County.

"Trip" shall mean a one-way movement of vehicular travel from an origin (one trip end) to a destination (the other trip end). The word "Trip" shall have the meaning which it has in commonly accepted traffic engineering practice.

"Trip Generation" or **"Trip Generator Rate"** shall mean the maximum average daily trip generation rates at peak hour for the applicable Trip Generation Land Use Category, as adjusted by the Transportation Impact Fee Study.

"Trip Generation Land Use Category" shall mean the trip generation land use categories established in Trip Generation, 7th Edition, 2004 published by the Institute of Transportation Engineers, or the most current edition thereof on the effective date of any revisions to the Transportation Impact Fee Study.

SECTION 4.02. LEGISLATIVE FINDINGS APPLICABLE TO TRANSPORTATION IMPACT FEES. In addition to the general findings contained in Section 1.04 of this Ordinance, the Board hereby specifically ascertains, determines and declares as follows:

A. The County has a responsibility to provide and maintain certain roads in the County in both the unincorporated areas and within incorporated areas of the Cities.

Placing a fair share of the burden of the cost of providing the improvements and additions to the Transportation Network required by Road Impact Construction within the municipal boundaries of the Cities is hereby deemed to constitute a County purpose. Construction occurring within incorporated areas impacts the County Road System and the State Highway System within the County. In recognition of these findings, it is the intent of the Board to impose the Transportation Impact Fees on all Road Impact Construction occurring within the County, including areas within the municipal boundaries of the Cities.

B. Development necessitated by the growth contemplated in the Comprehensive Plan and the Road Impact Fee Study will require improvements and additions to the County Road System to accommodate the traffic generated by such growth and maintain the standards of service adopted by the County.

C. Future growth, as represented by Road Impact Construction, requires capacity additions to roads within the Transportation Network of the County. The provision of these growth-necessitated capacity additions to the State Highway System and certain portions of the City Street System directly benefits all residents of the County and is interrelated with the provision of growth-necessitated improvements to the County Road System. In recognition of these findings and the interconnections between the various road systems, it is the intent of the Board to impose the Transportation Impact Fee on Road Impact Construction occurring within the County and to utilize the proceeds to construct or acquire contemplated improvements and capacity additions to the Transportation Network.

D. The required improvement and additions to the Transportation Network needed to accommodate existing traffic at the level of service adopted by the County shall be financed by revenue sources of the County other than Transportation Impact Fees.

E. The Board expressly finds that improvements and additions to the Transportation Network provide a benefit to all Road Impact Construction within the County in excess of the Transportation Impact Fee.

F. Implementation of the Transportation Impact Fee to require Road Impact Construction to contribute its fair share of the cost of required transportation capital improvements and additions is an integral and vital element of the regulatory plan of growth management incorporated in the Comprehensive Plan of the County.

G. The purpose of this Article is to require payment of Transportation Impact Fees by those who engage in Road Impact Construction and to provide for the cost of capital improvements and additions to the Transportation Network which are required to accommodate such growth. This Article shall not be construed to permit the collection of Transportation Impact Fees in excess of the amount reasonably anticipated to offset the demand on the Transportation Network generated by such Road Impact Construction.

H. This Article shall not be construed to permit the expending or Encumbering of any monies collected through Transportation Impact Fees for the construction of improvements or additions to roads which are not contained within the Transportation Network.

I. The imposition of a Transportation Impact Fee is to provide a source of revenue to fund the construction or improvement of the Transportation Network

necessitated by growth as delineated in the capital improvement element of the Comprehensive Plan.

SECTION 4.03. IMPOSITION OF TRANSPORTATION IMPACT FEES.

A. All Road Impact Construction occurring within the County, including both the unincorporated area and those areas within the boundaries of the Cities, shall pay the Transportation Impact Fee as established in this Article at the time of issuance of a Certificate of Occupancy for such Road Impact Construction.

B. The Board hereby establishes the following five (5) Transportation Impact Fee Districts for the collection and expenditure of Transportation Impact Fees:

1. The North Transportation Impact Fee District is hereby created to include the boundaries set forth and established as described and depicted in Appendix B-2 attached hereto and incorporated herein by reference. The Transportation Impact Fee rates for the North Transportation Impact Fee District established pursuant to this Article shall be imposed on all Road Impact Construction located within the North Transportation Impact Fee District.

2. The South Transportation Impact Fee District is hereby created to include the boundaries set forth and established as described and depicted in Appendix B-2 attached hereto and incorporated herein by reference. The Transportation Impact Fee rates for the South Transportation Impact Fee District established pursuant to this Article shall be imposed on all Road Impact Construction located within the South Transportation Impact Fee District.

3. The East Transportation Impact Fee District is hereby created to include the boundaries set forth and established as described and depicted in

Appendix B-2 attached hereto and incorporated herein by reference. The Transportation Impact Fee rates for the East Transportation Impact Fee District established pursuant to this Article shall be imposed on all Road Impact Construction located within the East Transportation Impact Fee District.

4. The Central Transportation Impact Fee District is hereby created to include the boundaries set forth and established as described and depicted in Appendix B-2 attached hereto and incorporated herein by reference. The Transportation Impact Fee rates for the Central Transportation Impact Fee District established pursuant to this Article shall be imposed on all Road Impact Construction located within the Central Transportation Impact Fee District.

5. The West Transportation Impact Fee District is hereby created to include the boundaries set forth and established as described and depicted in Appendix B-2 attached hereto and incorporated herein by reference. The Transportation Impact Fee rates for the West Transportation Impact Fee District established pursuant to this Article shall be imposed on all Road Impact Construction located within the West Transportation Impact Fee District.

C. For the period commencing with the effective date of this Ordinance and ending upon the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007, all Road Impact Construction occurring within the County shall pay Transportation Impact Fee rates for the applicable Transportation Impact Fee District in the amounts established within the Transportation Impact Fee Rate Schedule, which is attached hereto as Attachment 2 and incorporated herein by reference.

D. For the period commencing with the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007 and continuing thereafter, all Road Impact Construction occurring within the County shall pay the Transportation Impact Fee rates for the applicable Transportation Impact Fee District in the amounts established within the applicable Annual Index Resolution.

E. The Transportation Impact Fee shall be paid in addition to all other Impact Fees and is intended to provide funds only for Off-Site Improvements. Access Improvements, including required right-of-way dedication, will be provided by the Applicant in accordance with the Land Development Code, or any comparable ordinance or regulation of the City in which the Road Impact Construction is located.

F. Boundaries of the Transportation Impact Fee Districts created hereby, may be amended, revised or redrawn as necessary to carry out the purposes of this Article by resolution of the Board adopted in regular session upon recommendation of the County Manager and Transportation Director.

SECTION 4.04. USE OF TRANSPORTATION IMPACT FEES.

A. The Board hereby establishes five (5) separate trust accounts for the Transportation Impact Fees, to be designed as the "North Transportation Impact Fee District Trust Account," the "South Transportation Impact Fee District Trust Account," the "Central Transportation Impact Fee District Trust Account," the "East Transportation Impact Fee District Trust Account," and the "West Transportation Impact Fee District Trust Account," which accounts shall be maintained separate and apart from all other accounts of the County. All Transportation Impact Fees shall be deposited into the appropriate trust account immediately upon receipt.

B. The monies deposited into the respective Transportation Impact Fee trust accounts shall be used solely for the purpose of constructing or improving Transportation Network roads within the applicable Transportation Impact Fee District, provided, however, that Transportation Impact Fees collected from one Transportation Impact Fee District may be expended on a qualified project in an adjacent Transportation Impact Fee District so long as the Board has determined that the project provides a benefit to both Transportation Impact Fee Districts and the need for the project is rationally related to the Road Impact Construction occurring in both Transportation Impact Fee Districts. Such construction or improvement shall include, but is not limited to:

1. Design and construction plan preparation;

2. Any permitting or application fees necessary for the construction;

3. Right-of-way acquisition, including any costs of acquisition or condemnation;

4. Construction of new through lanes;

5. Construction of new turn lanes;

6. Construction of new bridges;

7. Design and construction of new drainage facilities in conjunction with new roadway construction;

8. Purchase and installation of traffic signalization;

9. Construction of new curbs, medians and shoulders;

10. Relocating utilities to accommodate new roadway construction;

11. Construction management and inspection;

12. Surveying, soils and materials testing;

13. Repayment of monies transferred or borrowed from any budgetary fund of the County, including but not limited to adjacent Transportation Impact Fee District trust accounts, which were used to fund any of the growth-necessitated improvements and additions to the Transportation Network;

14. Costs related to the administration, collection and implementation of the respective Transportation Impact Fees;

15. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the county to fund growth-necessitated improvements and additions to the Transportation Network; and

16. Fees for professional services, including but not limited to engineering, surveying, soils and materials testing, legal, appraisals and construction management.

C. Funds on deposit in the Transportation Impact Fee trust accounts shall not be used for any expenditures that would be classified as maintenance or repair expenses.

D. A report will be prepared annually by the County reflecting the collection and expenditures of the Transportation Impact Fees by the County during the previous year.

E. Any funds on deposit which are not immediately necessary for expenditure shall be invested by the County. All income derived from such investments shall be

deposited in the respective Transportation Impact Fee trust accounts and used as provided herein.

ARTICLE V

CORRECTIONAL FACILITIES IMPACT FEES

SECTION 5.01. DEFINITIONS APPLICABLE TO CORRECTIONAL FACILITIES IMPACT FEES. In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in the application of the Correctional Facilities Impact Fees:

"Correctional Facilities" shall mean the Buildings, land and equipment used by Polk County, the Polk County Sheriffs Office, or a County officer for the detention of persons charged with or convicted of either a felony or misdemeanor, whether arrested by the Polk County Sheriffs Office or other arresting agencies, and including, but not limited to Polk County Jail facilities.

"Correctional Facilities Impact Construction" shall mean land development designed or intended to permit a use of the land which will contain more Dwelling Units, Buildings or floor space than the existing use of the land, or to otherwise change the use of the land in a manner that increases the impact upon the Correctional Facilities of the County. In the administration of this Ordinance, the term "Correctional Facilities Impact Construction" shall be included within the definition of the term "Capital Facilities Impact Construction."

"Correctional Facilities Impact Fee" shall mean the Impact Fee imposed to fund growth-necessitated capital improvements to the Correctional Facilities system under this Article.

"Correctional Facilities Impact Fee Study" shall mean the study adopted pursuant to Section 1.05C, as amended and supplemented pursuant to Section 12.01 hereof.

SECTION 5.02. LEGISLATIVE FINDINGS APPLICABLE TO CORRECTIONAL FACILITIES IMPACT FEES. In addition to the general findings contained in Section 1.04 of this Ordinance, the Board hereby specifically ascertains, determines and declares as follows:

A. The Correctional Facilities of the County are designed and intended to provide for the detention of persons charged with or convicted of felonies or misdemeanors committed throughout Polk County, including within the boundaries of the Cities.

B. The provision of County Correctional Facilities is the exclusive responsibility of the County imposed pursuant to Florida Statutes.

C. Development necessitated by the growth contemplated in the Comprehensive Plan and the Correctional Facilities Impact Fee Study will require improvements and additions to the Correctional Facilities to accommodate the new development generated by such growth and maintain the standards of service adopted by the County.

D. Future growth, as represented by Correctional Facilities Impact Construction, should contribute its fair share toward the cost of improvements and additions to the Correctional Facilities that are required to accommodate the impact generated by such growth.

E. Data collected and maintained by the Polk County Sheriffs Office demonstrates that incidents resulting in the detention of persons charged with or convicted of felonies or misdemeanors occur on all types of land uses in Polk County. As a result, Correctional Facilities Impact Fees should be charged to all Residential Construction and Non-Residential Construction throughout Polk County.

F. The Board expressly finds that improvements and additions to the Correctional Facilities of the County funded by the Correctional Facilities Impact Fee provides a benefit to all Correctional Facilities Impact Construction in excess of the Correctional Facilities Impact Fee. The Board expressly approves of the level of service for Correctional Facilities as established in the Correctional Facilities Impact Fee Study.

G. The required improvements and additions to the Correctional Facilities needed to eliminate any deficiencies between the existing Correctional Facilities and the adopted level of service shall be funded by revenues other than Correctional Facilities Impact Fees.

H. Implementation of the Correctional Facilities Impact Fee to require Correctional Facilities Impact Construction to contribute its fair share of the cost of required capital improvements is an integral and vital element of the regulatory plan of growth management of the County.

I. The purpose of this Article is to require payment of Correctional Facilities Impact Fees by those who engage in Correctional Facilities Impact Construction and to provide for the cost of capital improvements to the Correctional Facilities which are required to accommodate such growth. This Article shall not be construed to permit the collection of Correctional Facilities Impact Fees in excess of the amount reasonably

anticipated to offset the demand on the Correctional Facilities generated by such Correctional Facilities Impact Construction.

J. The imposition of a Correctional Facilities Impact Fee is to provide a source of revenue to fund the construction or improvement of the Correctional Facilities necessitated by growth as delineated in the capital improvement element of the Comprehensive Plan.

SECTION 5.03. IMPOSITION OF CORRECTIONAL FACILITIES IMPACT FEES.

A. All Correctional Facilities Impact Construction occurring within the County, including both the unincorporated area and those areas within the boundaries of the Cities, shall pay the Correctional Facilities Impact Fee, as established in this Article at the time of issuance of a Certificate of Occupancy for such Correctional Facilities Impact Construction.

B. For the period commencing with the effective date of this Ordinance and ending upon the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007, all Correctional Facilities Impact Construction occurring within the County shall pay Correctional Facilities Impact Fee rates in the amounts established within the Correctional Facilities Impact Fee Rate Schedule, which is attached hereto as Attachment 3 and incorporated herein by reference.

C. For the period commencing with the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007 and continuing thereafter, all Correctional Facilities Impact Construction occurring within the County shall pay the

Correctional Facilities Impact Fee rates established within the applicable Annual Index Resolution.

SECTION 5.04. USE OF CORRECTIONAL FACILITIES IMPACT FEES.

A. The Board hereby establishes a separate trust account for the Correctional Facilities Impact Fees, to be designated as the "Correctional Facilities Impact Fee Trust Account," which shall be maintained separate and apart from all other accounts of the County. All Correctional Facilities Impact Fees shall be deposited into such trust fund immediately upon receipt.

B. The monies deposited into the Correctional Facilities Impact Fee Trust Account shall be used solely for the purpose of providing growth-necessitated capital improvements to the County's Correctional Facilities, including, but not limited to:

1. Design and construction plan preparation;

2. Any permitting or application fees necessary for the construction;

3. Site development and on-site and off-site improvements incidental to the construction thereto;

4. Land acquisition, including any costs of acquisition or condemnation;

5. Construction and design of Correctional Facilities;

6. Design and construction of new drainage facilities required by the construction of Correctional Facilities or improvements thereto;

7. Relocating utilities required by the construction of Correctional Facilities or improvements or additions thereto;

8. Landscaping;

9. Construction management and inspection;

10. Surveying, soils and materials testing;

11. Acquisition of capital equipment for the Correctional Facilities;

12. Repayment of monies transferred or borrowed from any budgetary fund of the County which were used to fund growth-necessitated improvements to the Correctional Facilities;

13. Costs relating to the administration, collection and implementation of the Correctional Facilities Impact Fee;

14. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the County to fund growth-necessitated improvements and additions to the Correctional Facilities; and

15. Fees for professional services, including but not limited to architecture, engineering, surveying, landscaping, soils and materials testing, legal, appraisals, and construction management.

C. Funds on deposit in the Correctional Facilities Impact Fee Trust Account shall not be used for any expenditure that would be classified as a maintenance or repair expense.

D. A report will be prepared annually by the County reflecting the collection and expenditures of the Correctional Facilities Impact Fees by the County during the previous year.

E. Any funds on deposit which are not immediately necessary for expenditure shall be invested by the County. All income derived from such investments shall be

deposited in the Correctional Facilities Impact Fee Trust Account and used as provided herein.

ARTICLE VI

EDUCATIONAL SYSTEM IMPACT FEES

SECTION 6.01. DEFINITIONS APPLICABLE TO EDUCATIONAL SYSTEM IMPACT FEES. In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in the application of the Educational System Impact Fees:

"Ancillary Plant" shall mean the Buildings, sites and site improvements necessary to provide support services to educational programs and shall include, but not be limited to, such facilities as vehicle maintenance, warehouses, maintenance or administrative buildings not located at Educational Plants. Any such Building, site or site improvement may be independently referred to as an ancillary facility.

"Assisted Living Facilities" shall mean any Building or Buildings licensed as an assisted living facility pursuant to F.S. Pt. III, Ch. 400, or its statutory successor in function.

"Auxiliary Facilities" shall mean those portions of an Educational Plant which are not designated for Student Occupant Stations.

"Educational Facilities" shall mean the Building, furniture and equipment that are built, installed or established to serve educational purposes and are designated for Student Occupant Stations or to facilitate the delivery of educational services.

"Educational Plant" shall mean the land, Building, furniture, equipment and site improvements necessary to accommodate students, faculty, administrators, staff and the activities of the educational programs and services for each student and shall include both the Educational Facilities and Auxiliary Facilities.

"Educational System" shall mean the Educational Plants and Ancillary Plants which are used to provide instruction within the Public Schools or the administrative or support activities related thereto.

"Educational System Impact Fee" shall mean the Impact Fee imposed to fund growth-necessitated capital improvements to the Educational System.

"Educational System Impact Fee Study" shall mean the study adopted pursuant to Section 1.05D, as amended and supplemented pursuant to Section 12.01 hereof.

"Housing for Older Persons" shall mean Residential Dwelling Units that:

1. Are within a community or subdivision that is operated as housing for older persons in compliance with the terms and provisions of the Federal Fair Housing Act, Title VIII of the Civil Rights Acts of 1968, as amended by the Fair Housing Amendments Act of 1988 and the Housing for Older Persons Act of 1995; 42 U.S.C. § 3601-19, or its statutory successor in function; and

2. Prohibit any person under the age of 18 years of age from residing within any Dwelling Unit on the property as a permanent resident, as evidenced by a recorded declaration of covenants and restrictions that runs with the land and is not subject to revocation or amendment for a period of at least thirty (30) years from the date of recording.

"Public Schools" shall mean all kindergarten classes; elementary, middle and high school grades and special classes; and all adult, part-time, vocational and evening schools, courses or classes operated by law under the control of the School Board.

"Residential Construction" shall have the meaning set forth in Section 1.02 of this Ordinance. In the administration of this Ordinance the term "Residential Construction" shall be included within the definition of the term "Capital Facilities Impact Construction" for purposes of the Educational System Impact Fees.

"School Board" shall mean the School Board of Polk County, Florida, which is the governing body of the School District of Polk County, Florida.

"Student Occupant Station" shall mean the area necessary for a student to engage in educational activities, excluding ancillary and auxiliary spaces.

"Superintendent" shall mean the chief administrative officer of the Public Schools, as appointed by the School Board or the designee of such person.

SECTION 6.02. LEGISLATIVE FINDINGS APPLICABLE TO EDUCATIONAL SYSTEM IMPACT FEES. In addition to the general findings contained in Section 1.04 of the Ordinance, the Board hereby specifically ascertains, determines and declares as follows:

A. The School Board has adopted a resolution which requests the County to adopt an Educational System Impact Fee which requires future Residential Construction to contribute its fair share of the cost of capital improvements and additions to the Educational System which are necessary to accommodate the impact generated by such growth.

B. The School Board has determined that ad valorem tax revenue and other revenues will not be sufficient to provide the capital improvements and additions to the Educational System which are necessary to accommodate such growth.

C. Part II of Chapter 163, Florida Statutes, requires the County to adopt a Comprehensive Plan containing a capital improvements element which considers the need and location of public facilities within its areas of jurisdiction and the projected revenue source which will be utilized to fund these facilities.

D. Pursuant to Section 1013.33, Florida Statutes, the School Board and the County are required to coordinate the planning of Educational Facilities with the planning of Residential Construction and the providing of other necessary services. Moreover, Section 1013.33(10), Florida Statutes, requires Educational Facilities to be consistent with the Comprehensive Plan.

E. Implementation of the Educational System Impact Fee to require Residential Construction to contribute its fair share of the cost of growth-necessitated capital improvements to the Educational System promotes the general welfare of the citizens of Polk County. The provision of Educational Facilities which are adequate for the needs of growth is in the general welfare of all County residents and constitutes a public purpose.

F. Implementation of the Educational System Impact Fee to require Residential Construction to contribute its fair share of the cost of required capital improvements and additions is an integral and vital element of the regulatory plan of growth management of the County.

G. The projected capital improvements to the Educational System and the allocation of projected costs between those necessary to serve existing development and those required to accommodate the educational needs of future Residential Construction as presented in the Educational System Impact Fee Study are hereby

approved and adopted by the County and such study is found to be consistent with the Comprehensive Plan of the County.

H. It is anticipated that interlocal agreements will be entered into between the County, the School Board and the Cities to assist in the imposition and implementation of the Educational System Impact Fee within all areas of the County. The interlocal agreements shall provide for the consistent collection and administration of the Educational System Impact Fee throughout the County.

I. The required improvements and additions to the Educational System needed to eliminate any existing deficiencies shall be financed by revenue sources of the School Board other than Educational System Impact Fees.

J. The Board expressly finds that the improvements and additions to the Educational System funded by the Educational System Impact Fee provide a benefit to all Residential Construction in excess of the Educational System Impact Fee.

K. The purpose of this Article is to require payment of Educational System Impact Fees by those who engage in Residential Construction and to provide for the cost of capital improvements to the Educational System which are required to accommodate such growth. This Article shall not be construed to permit the collection of Educational System Impact Fees in excess of the amount reasonably anticipated to offset the demand on the Educational System generated by such Residential Construction.

L. The imposition of the Educational System Impact Fee is to provide a source of revenue to fund the construction or improvement of the Educational System

necessitated by growth as delineated in the capital improvement element of the Comprehensive Plan.

SECTION 6.03. IMPOSITION OF EDUCATIONAL SYSTEM IMPACT FEES.

A. All Residential Construction occurring within the County, both within the unincorporated area and those areas within the boundaries of the Cities, shall pay the Educational System Impact Fee as established in this Article at the time of issuance of a Certificate of Occupancy for such Residential Construction.

B. For the period commencing with the effective date of this Ordinance and ending upon the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007, all Residential Construction occurring within the County shall pay Educational System Impact Fee rates in the amounts established within the Educational System Impact Fee Rate Schedule, which is attached hereto as Attachment 4 and incorporated herein by reference.

C. For the period commencing with the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007 and continuing thereafter, all Residential Construction shall pay the Educational System Impact Fee rates established within the applicable Annual Index Resolution.

SECTION 6.04. USE OF EDUCATIONAL SYSTEM IMPACT FEES.

A. Educational system impact fees shall, upon receipt by the school board, be deposited in a separate trust account established and maintained by the School Board. Such account shall be designated as the "Educational System Impact Fee Trust Account" which shall be maintained separate and apart from all other accounts of the School Board.

B. The School Board shall maintain adequate records to justify all expenditures from the Educational System Impact Fee Trust Account. Upon reasonable notice, the County shall have access to such books, records and documents relating to the Educational System Impact Fee Trust Account for the purpose of inspection or audit. The County has the right, but not the duty, to audit the School Board's Educational System Impact Fee Trust Account at the County's sole cost and expense.

C. The monies deposited into the Educational System Impact Fee Trust Account shall be used solely for the purpose of providing growth-necessitated capital improvements to Educational Plants and Ancillary Plants of the Educational System including, but not limited to:

1. Design and construction plan preparation;

2. Any permitting or application fees necessary for the construction;

3. Site development and on-site and off-site improvements incidental to the construction thereto;

4. Land acquisition, including any cost of acquisition;

5. Design and construction of Educational Plants and Ancillary Plants;

6. Design and construction of new drainage facilities required by the construction of Educational Plants and Ancillary Plants or improvements thereto;

7. Relocating utilities required by the construction of Educational Plants and Ancillary Plants or improvements or additions thereto;

8. Landscaping;

9. Construction management and inspection;

10. Surveying, soils and materials testing;

11. Acquisition of furniture and equipment necessary to accommodate students, faculty, administrators, staff and the activities of the educational programs and services at Educational Plants which is necessitated by growth;

12. Repayment of monies transferred or borrowed from any budgetary fund of the County or the School Board which were used to fund growth-necessitated capital improvements to the Educational Plants or Ancillary Plants;

13. Costs related to the administration, collection and implementation of the Educational System Impact Fee;

14. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the School Board to fund growth-necessitated improvements and additions to the Educational System; and

15. Fees for professional services, including but not limited to architecture, engineering, surveying, landscaping, soils and material testing, legal, appraisals, and construction management

D. Funds on deposit in the Educational System Impact Fee Trust Account shall not be used for any expenditure that would be classified as a maintenance or repair expense.

E. A report shall be prepared annually by the School Board reflecting the collection and expenditures of the Educational System Impact Fees during the previous year.

F. Any funds on deposit which are not immediately necessary for expenditure shall be invested by the School Board. All income derived from such investments shall

be deposited in the Educational System Impact Fee Trust Account and used as provided herein.

SECTION 6.05. HOUSING FOR OLDER PERSONS EXEMPTION FROM EDUCATIONAL SYSTEM IMPACT FEES.

A. Any Residential Construction that qualifies as Housing for Older Persons shall be exempt from the Educational System Impact Fee upon satisfaction of the following requirements:

1. Any Person seeking a Housing for Older Persons exemption shall file with the County Manager an application for exemption prior to receiving a Certificate of Occupancy for the proposed Residential Construction. The application for exemption shall contain the following:

a. The name and address of the Owner;

b. The legal description of the Residential Construction;

c. Evidence that the Residential Construction is within a community or subdivision that is operated as Housing for Older Persons in compliance with the terms and provisions of the Federal Fair Housing Act, Title VIII of the Civil Rights Acts of 1968, as amended by the Fair Housing Amendments Act of 1988 and the Housing for Older Persons Act of 1995, 42 U.S.C. § 3601-19, or its statutory successor in function; and

d. A copy of the recorded declaration of covenants and restrictions that run with the land, cannot be revoked or amended for a period of at least thirty (30) years from recording, and that prohibit any

person under the age of eighteen (18) years of age from residing within any Dwelling Unit on the property as a permanent resident.

2. If the Residential Construction meets the requirements for a Housing for Older Persons exemption, the County Manager shall issue an exemption. The exemption shall be presented in lieu of payment of the Educational System Impact Fee.

3. The amount of the Educational System Impact Fee shall not be increased to replace any revenue lost due to the Housing for Older Persons exemption.

4. In the event the recorded declaration of covenants and restrictions is breached or otherwise modified within the thirty-year period following recording such that persons under the age of eighteen (18) are allowed to reside as permanent residents in any Residential Dwelling Unit receiving a Housing for Older Persons exemption, the Educational System Impact Fee in effect at the time of the change in circumstances shall be due.

ARTICLE VII

LIBRARY IMPACT FEES

SECTION 7.01. DEFINITIONS APPLICABLE TO LIBRARY IMPACT FEES. In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in the application of the Library Impact Fees:

"County Library System" shall mean the Buildings, books, periodicals, audio and video resources and equipment, computer equipment and facilities and other collection items provided by the County either directly or through the County's participation in the Polk County Library Cooperative.

"Library Impact Fee" shall mean the Impact Fee imposed to fund growth-necessitated capital improvements to the County Library System.

"Library Impact Fee Study" shall mean the study adopted pursuant to Section 1.05E, as amended and supplemented pursuant to Section 12.01 hereof.

"Residential Construction" shall have the meaning set forth in Section 1.02 of this Ordinance. In the administration of this Ordinance the term "Residential Construction" shall be included within the definition of the term "Capital Facilities Impact Construction" for purposes of the Library Impact Fees.

SECTION 7.02 LEGISLATIVE FINDINGS APPLICABLE TO LIBRARY IMPACT FEES. In addition to the general findings contained in Section 1.04 of this Ordinance, the Board hereby specifically ascertains, determines and declares as follows:

A. The County has the responsibility to provide library facilities in the County Library System. Residential Construction occurring within the County impacts upon the County Library System; therefore, Residential Construction should pay its fair share of the cost of maintaining the county's existing standard of service.

B. The County Library System benefits all residents of the County and, therefore, the Library Impact Fee shall be imposed in all unincorporated areas of the County and within all Cities that have consented to the imposition of the Library Impact Fee.

C. Development necessitated by the growth contemplated in the Comprehensive Plan and the Library Impact Fee Study will require improvements and additions to the County Library System to accommodate the new development generated by such growth and maintain the standards of service currently provided by the County Library System.

D. Future growth, as represented by Residential Construction, should contribute its fair share to the cost of improvements and additions to the County Library System that are required to accommodate the impact generated by such growth.

E. The required improvements and additions to the County Library System needed to eliminate any deficiencies shall be financed by revenues other than Library Impact Fees.

F. The Board expressly finds that the maintenance of the standards for the County Library System as contained in the Library Impact Fee Study provides a benefit to Residential Construction in excess of the Library Impact Fee.

G. Implementation of a Library Impact Fee to require Residential Construction to contribute its fair share of the cost of required library capital improvements and additions is an integral and vital element of the regulatory plan of growth management of the County.

H. The purpose of this Article is to require payment of Library Impact Fees by those who engage in Residential Construction and to provide for the cost of capital improvements to the County Library System which are required to accommodate such growth. This Article shall not be construed to permit the collection of Library Impact Fees in excess of the amount reasonably anticipated to offset the demand on the County Library System generated by such Residential Construction.

I. The imposition of a Library Impact Fee is to provide a source of revenue to fund the construction or improvement of the County Library System necessitated by growth.

SECTION 7.03. MUNICIPAL PARTICIPATION. The provisions of this Article shall apply to Residential Construction occurring in both the unincorporated and incorporated areas of the County. Provided, however, the provisions of this Article shall not be enforced within a City unless the County and the City enter into an interlocal agreement setting forth the terms and conditions under which the provisions of this Article shall be implemented within the City.

SECTION 7.04. IMPOSITION OF LIBRARY IMPACT FEES.

A. All Residential Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Library Impact Fee shall pay the Library Impact Fee as established in

this Article at the time of issuance of a Certificate of Occupancy for such Residential Construction.

B. For the period commencing with the effective date of this Ordinance and ending upon the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007, all Residential Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Library Impact Fee shall pay Library Impact Fee rates in the amounts established within the Library Impact Fee Rate Schedule, which is attached hereto as Attachment 5 and incorporated herein by reference.

C. For the period commencing with the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007 and continuing thereafter, all Residential Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Library Impact Fee shall pay the Library Impact Fee rates established within the applicable Annual Index Resolution.

SECTION 7.05. USE OF LIBRARY IMPACT FEES.

A. The Board hereby establishes a separate trust account for the Library Impact Fees, to be designated as the "Library Impact Fee Trust Account," which shall be maintained separate and apart from all other accounts of the County. All Library Impact Fees shall be deposited into such trust account immediately upon receipt.

B. The monies deposited into the Library Impact Fee Trust Account shall be used solely for the purpose of providing growth-necessitated capital improvements to the County Library System, including, but not limited to:

1. Design and construction plan preparation;

2. Any permitting or application fees necessary for the construction;

3. Site development and on-site and off-site improvements incidental to the construction thereto;

4. Land acquisition, including any costs of acquisition or condemnation;

5. Construction and design of new library facilities;

6. Design and construction of new drainage facilities required by the construction of improvements and additions to the County Library System;

7. Relocating utilities required by the construction of improvements and additions to the County Library System;

8. Landscaping;

9. Construction management and inspection;

10. Surveying, soils and materials testing;

11. Acquisition of collection items, public access computers and other capital equipment utilized to provide library services within the County Library System;

12. Repayment of monies transferred or borrowed from any budgetary fund of the County which were used to fund growth-necessitated improvements and additions to the County Library System;

13. Costs related to the administration, collection and implementation of the Library Impact Fee;

14. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the County to fund growth-necessitated improvements and additions to the County Library System; and

15. Fees for professional services, including but not limited to architecture, engineering, surveying, landscaping, soils and material testing, legal, appraisals, and construction management.

C. Funds on deposit in the Library Impact Fee Trust Account shall not be used for any expenditure that would be classified as a maintenance or repair expense.

D. A report will be prepared annually by the County reflecting the collection and expenditures of the Library Impact Fees by the County during the previous year.

E. Any funds on deposit which are not immediately necessary for expenditure shall be invested by the County. All income derived from such investments shall be deposited in the Library Impact Fee Trust Account and used as provided herein.

ARTICLE VIII

PARKS AND RECREATIONAL FACILITIES IMPACT FEES

SECTION 8.01. DEFINITIONS APPLICABLE TO PARK IMPACT FEES. In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in the application of the Park Impact Fees:

"Area Park" shall mean a park or recreational facility designated by the County as a District Park or Community Park.

"Community Park" shall mean a local "drive to park," which is designed to serve the recreation needs of several neighborhoods. These parks are a minimum of ten (10) acres in size and serve a population of eight thousand (8,000) residents. A Community Park may have a community center and is often a gathering place for area residents.

"County Park System" shall mean and include all Regional Parks and Area Parks owned and operated by the County, including active parks, passive parks, water access sites, and associated recreational facilities and buildings, but does not include those parks and recreational facilities that are owned and operated by private entity, the federal government, or a City or those parks and recreational facilities that are owned and operated by the State of Florida. For the purposes of this Article, the term "County Park System" also does not include Neighborhood Parks or Mini Parks.

"District Park" shall mean a park designed to serve several communities and often contains baseball fields, soccer fields, football fields, and other intensive recreation sport uses or other natural resource based uses such as nature trails,

swimming, fishing, and boating. These parks are a minimum of one hundred (100) acres in size and serve a population of fifty thousand (50,000) residents.

"Mini Park" shall mean a small park that is primarily equipped with playgrounds and tot lots. This park is about a quarter acre and is designed to serve a population of two thousand five hundred (2,500) residents.

"Neighborhood Park" shall mean a local "walk to park", which is a minimum of two (2) acres and designed to serve a population of five thousand (5,000) residents.

"Park Impact Fee" shall mean the Impact Fee for Regional Parks and Area Parks imposed to fund growth-necessitated capital improvements to the County Park System under this Article.

"Park Impact Fee Study" shall mean the study adopted pursuant to Section 1.05F, as amended and supplemented pursuant to Section 12.01 hereof.

"Regional Park" shall mean a large, resource-based park of two hundred fifty (250) acres or more in size and intended to serve a population of one hundred thousand (100,000) residents. These parks contain primarily passive recreation uses, such as water-based recreation, camping, fishing, trails and nature study.

"Residential Construction" shall have the meaning set forth in Section 1.02 of this Ordinance. In the administration of this Ordinance the term "Residential Construction" shall be included within the definition of the term "Capital Facilities Impact Construction" for purposes of the Park Impact Fees.

SECTION 8.02. LEGISLATIVE FINDINGS APPLICABLE TO PARK IMPACT FEES. In addition to the general findings contained in Section 1.04 of this

Ordinance, the Board hereby specifically ascertains, determines and declares as follows:

A. The Board has determined that ad valorem tax revenue and other revenues will not be sufficient to provide the capital improvements and additions to the County Park System that are necessary to accommodate new Residential Construction within the County.

B. The standard of service to be provided in the County Park System and the allocation of projected costs required to accommodate the needs of future Residential Construction as presented in the Park Impact Fee Study, is hereby approved and adopted by the County and such study is found to be consistent with the Comprehensive Plan of the County.

C. The County has the responsibility to provide parks and recreational facilities in the County Park System. Residential Construction occurring within the County impacts upon the County Park System; therefore, the Park Impact Fee shall be imposed in all unincorporated areas of the County and within all Cities that have consented to the imposition of the Park Impact Fee.

D. Development necessitated by the growth contemplated in the Comprehensive Plan will require improvements and additions to the County Park System to accommodate the new development generated by such growth and maintain the standards of service provided by the County.

E. Future growth, as represented by Residential Construction, should contribute its fair share to the cost of improvements and additions to the County Park System that are required to accommodate the impact generated by such growth.

F. The required improvements and additions to the County Park System needed to eliminate any deficiencies shall be financed by revenues other than Park Impact Fees.

G. The Board expressly finds that the maintenance of the standards for the County Park System as contained in the Park Impact Fee Study and the provision of the improvements and additions to the County Park System provide a benefit to all Residential Construction in excess of the Park Impact Fee

H. Implementation of the Park Impact Fee to require Residential Construction to contribute its fair share of the cost of required capital improvements and additions to the County Park System is an integral and vital element of the regulatory plan of growth management of the County.

I. The purpose of this Article is to require payment of Park Impact Fees by those who engage in Residential Construction and to provide for the cost of capital improvements to the County Park System which are required to accommodate such growth. This Article shall not be construed to permit the collection of Park Impact Fees in excess of the amount reasonably anticipated to offset the demand on the County Park System generated by such Residential Construction.

J. The imposition of the Park Impact Fee promotes the general welfare of the citizens of Polk County, serves a public purpose and is to provide a source of revenue to fund the construction or improvement of the County Park System necessitated by growth as delineated in the capital improvement element of the Comprehensive Plan.

SECTION 8.03. MUNICIPAL PARTICIPATION. The provisions of this Article shall apply to Residential Construction occurring in both the unincorporated and

incorporated areas of the County. Provided, however, that the provisions of this Article shall not be enforced within a City unless the County and the City enter into an interlocal agreement setting forth the terms and conditions under which the provisions of this Article shall be implemented within the City.

SECTION 8.04. IMPOSITION OF PARK IMPACT FEES.

A. All Residential Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Park Impact Fee shall pay the Park Impact Fee as established in this Article at the time of issuance of a Certificate of Occupancy for such Residential Construction.

B. The Board hereby establishes one countywide park district for Regional Parks for purposes of collection and expenditure of the Park Impact Fee for Regional Parks. The Board hereby establishes six (6) sub-county park districts for Area Parks, as provided in Appendix F-2, for the purposes of collection and expenditure of the Park Impact Fee for Area Parks.

C. For the period commencing with the effective date of this Ordinance and ending upon the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007, all Residential Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Park Impact Fee shall pay Park Impact Fee rates for Regional Parks and Area Parks in the amounts established within the Park Impact Fee Rate Schedule, which is attached hereto as Attachment 6 and incorporated herein by reference.

D. For the period commencing with the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007 and continuing thereafter, all Residential Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Park Impact Fee shall pay the Park Impact Fee rates established within the applicable Annual Index Resolution.

SECTION 8.05. USE OF PARK IMPACT FEES.

A. The Board hereby establishes six (6) separate trust accounts for the Park Impact Fees to correspond to the six (6) park districts: the one countywide park district for Regional Parks and the five (5) sub-county park districts for Area Parks. Such accounts shall be designated as follows: "Regional Park Impact Fee Trust Account," "North Area Park Impact Fee Trust Account," "West Central Area Park Impact Fee Trust Account," "East Central Area Park Impact Fee Trust Account," "South West Area Park Impact Fee Trust Account," and "South East Area Park Impact Fee Trust Account."

B. Park Impact Fees for Regional Parks shall, upon receipt by the County, be deposited into the Regional Park Impact Fee Trust Account, a separate trust account established and maintained by the County separate and apart from all other accounts of the County.

C. Park Impact Fees for Area Parks shall, upon receipt by the County, be deposited into the appropriate Area Park impact fee trust account that corresponds with the Area Park district in which the Residential Construction is located. Each Area Park impact fee trust account shall be established and maintained by the County separate and apart from all other accounts of the County.

D. The monies deposited into the six (6) Park Impact Fee trust accounts shall be used solely for the purpose of providing growth-necessitated capital improvements to the County Park System within each corresponding park district, including, but not limited to:

1. Design and construction plan preparation;

2. Any permitting or application fees necessary for the construction;

3. Site development and on-site and off-site improvements incidental to the construction thereto;

4. Land acquisition, including any cost of acquisition or condemnation;

5. Construction and design of parks and recreational facilities

6. Design and construction of new drainage facilities required by the construction of parks and recreational facilities or improvements thereto;

7. Relocating utilities required by the construction of parks and recreational facilities or improvements or additions thereto;

8. Landscaping;

9. Construction management and inspection;

10. Surveying, soils and materials testing;

11. Acquisition of capital equipment for the County Park System;

12. Repayment of monies borrowed from any budgetary fund of the County which were used to fund growth-necessitated capital improvements and additions to the County Park System;

13. Costs related to the administration, collection, and implementation of the Park Impact Fees;

14. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the County to fund growth-necessitated improvements and additions to the County Park System; and

15. Fees for professional services, including but not limited to architecture, engineering, surveying, landscaping, soils and materials testing, legal, appraisals, and construction management.

E. Funds on deposit in the Park Impact Fee trust accounts shall not be used for any expenditure that would be classified as a maintenance or repair expense.

F. A report will be prepared annually by the County reflecting the collection and expenditures of the Park Impact Fees by the County during the previous year.

G. Any funds on deposit which are not immediately necessary for expenditure shall be invested by the County. All income derived from such investments shall be deposited in the corresponding Park Impact Fee trust account and used as provided herein.

ARTICLE IX

FIRE RESCUE IMPACT FEES

SECTION 9.01. DEFINITIONS APPLICABLE TO FIRE RESCUE IMPACT FEES. In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in the application of the Fire Rescue Impact Fees:

"Fire Rescue Impact Construction" shall mean land development designed or intended to permit a use of the land which will contain more Dwelling Units, Buildings or floor space than the existing use of land, or to otherwise change the use of the land in a manner that increases the impact upon the County Fire Rescue System. In the administration of this Ordinance, the term "Fire Rescue Impact Construction" shall be included within the definition of the term "Capital Facilities Impact Construction."

"Fire Rescue Impact Fee" shall mean the Impact Fee imposed to fund growth-necessitated capital improvements to the Fire Rescue System.

"Fire Rescue Impact Fee Study" shall mean the study adopted pursuant to Section 1.05G, as amended and supplemented pursuant to Section 12.01 hereof.

"Fire Rescue System" shall mean the Buildings, apparatus, and equipment provided by the County that are used for suppression and prevention of fires or other disasters, the handling of incidents involving hazardous materials and response to medical emergencies within the County.

SECTION 9.02. LEGISLATIVE FINDINGS APPLICABLE TO FIRE RESCUE IMPACT FEES. In addition to the general findings contained in Section 1.04 of this

Ordinance, the Board hereby specifically ascertains, determines and declares as follows:

A. The Fire Rescue System benefits all residents of the County and, therefore, the Fire Rescue Impact Fees shall be imposed in all unincorporated areas of the County and within all Cities that consent to the imposition of the Fire Rescue Impact Fees within their municipal boundaries and which participate in the County Fire Rescue System.

B. Development necessitated by the growth contemplated in the Comprehensive Plan and the Fire Rescue Impact Fee Study will require improvements and additions to the Fire Rescue System to accommodate the new development generated by such growth and maintain the standards of service provided by the Fire Rescue System.

C. Future growth, as represented by Fire Rescue Impact Construction, should contribute its fair share to the cost of improvements and additions to the Fire Rescue System that are required to accommodate the impact generated by such growth.

D. The required improvements and additions to the Fire Rescue System needed to eliminate any deficiencies shall be financed by revenues other than Fire Rescue Impact Fees.

E. The Board expressly finds that the improvements and additions to the Fire Rescue System funded by the Fire Rescue Impact Fee provide a benefit to all Fire Rescue Impact Construction in excess of the Fire Rescue Impact Fees.

F. Implementation of the Fire Rescue Impact Fees to require Fire Rescue Impact Construction to contribute its fair share of the cost of required capital improvements is an integral and vital element of the regulatory plan of growth management of the County.

G. The purpose of this Article is to require payment of Fire Rescue Impact Fees by those who engage in Fire Rescue Impact Construction and to provide for the cost of capital improvements to the Fire Rescue System which are required to accommodate such growth. This Article shall not be construed to permit the collection of Fire Rescue Impact Fees in excess of the amount reasonably anticipated to offset the demand on the Fire Rescue System generated by such Fire Rescue Impact Construction.

H. The imposition of a Fire Rescue Impact Fee is to provide a source of revenue to fund the construction or improvement of the Fire Rescue System necessitated by growth as delineated in the capital improvement element of the Comprehensive Plan.

SECTION 9.03. MUNICIPAL PARTICIPATION. The provisions of this Article shall apply to Fire Rescue Impact Construction occurring in both the unincorporated and incorporated areas of the County. Provided, however, the provisions of this Article shall not be enforced within a City unless the County and the City enter into an interlocal agreement setting forth the terms and conditions under which the provisions of this Article shall be implemented within the City.

SECTION 9.04. IMPOSITION OF FIRE RESCUE IMPACT FEES.

A. All Fire Rescue Impact Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Fire Rescue Impact Fee shall pay the Fire Rescue Impact Fee as established in this Article at the time of issuance of a Certificate of Occupancy for such Fire Rescue Impact Construction.

B. For the period commencing with the effective date of this Ordinance and ending upon the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007, all Fire Rescue Impact Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Fire Rescue Impact Fee shall pay Fire Rescue Impact Fee rates in the amounts established within the Fire Rescue Impact Fee Rate Schedule, which is attached hereto as Attachment 7 and incorporated herein by reference.

C. For the period commencing with the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007 and continuing thereafter, all Fire Rescue Impact Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Fire Rescue Impact Fee shall pay the Fire Rescue Impact Fee rates established within the applicable Annual Index Resolution.

SECTION 9.05. USE OF FIRE RESCUE IMPACT FEES.

A. The Board hereby establishes a separate trust account for the Fire Rescue Impact Fees, to be designated as the "Fire Rescue Impact Fee Trust Account" which shall be maintained separate and apart from all other accounts of the County. All Fire Rescue Impact Fees shall be deposited into such Fire Rescue Impact Fee Trust Account immediately upon receipt.

B. The monies deposited into the Fire Rescue Impact Fee Trust Account shall be used solely for the purpose of providing growth-necessitated capital improvements to the Fire Rescue System, including, but not limited to:

1. Design and construction plan preparation;

2. Any permitting or application fees necessary for the construction;

3. Site development and on-site and off-site improvements incidental to the construction thereto;

4. Land acquisition, including any cost of acquisition or condemnation;

5. Construction and design of Fire Rescue System facilities;

6. Design and construction of new drainage facilities required by the construction of Fire Rescue System facilities or improvements thereto;

7. Relocating utilities required by the construction of Fire Rescue System facilities or improvements or additions thereto;

8. Landscaping;

9. Construction management and inspection;

10. Surveying, soils and materials testing;

11. Acquisition of capital equipment for the Fire Rescue System;

12. Repayment of monies transferred or borrowed from any budgetary fund of the County which were used to fund growth-necessitated capital improvements and additions to the Fire Rescue System;

13. Costs related to the administration, collection, and implementation of the Fire Rescue Impact Fees;

14. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the County to fund growth-necessitated improvements and additions to the Fire Rescue System; and

15. Fees for professional services, including but not limited to architecture, engineering, surveying, landscaping, soils and materials testing, legal, appraisals, and construction management.

C. Funds on deposit in the Fire Rescue Impact Fee Trust Account shall not be used for any expenditure that would be classified as a maintenance or repair expense.

D. A report will be prepared annually by the County reflecting the collection and expenditures of Fire Rescue Impact Fees by the County during the previous year.

E. Any funds on deposit which are not immediately necessary for expenditure shall be invested by the County. All income derived from such investments shall be deposited in the Fire Rescue Impact Fee Trust Account and used as provided herein.

ARTICLE X

LAW ENFORCEMENT IMPACT FEES

SECTION 10.01. DEFINITIONS APPLICABLE TO LAW ENFORCEMENT IMPACT FEES. In addition to the general definitions contained in Section 1.02 of this Ordinance, the following terms shall have the following meanings in the application of the Law Enforcement Impact Fees:

"Law Enforcement Impact Construction" shall mean land development designed or intended to permit a use of the land which will contain more Dwelling Units, Buildings or floor space than the existing use of land, or to otherwise change the use of the land in a manner that increases the impact upon the County Law Enforcement System. In the administration of this Ordinance, the term "Law Enforcement Impact Construction" shall be included within the definition of the term "Capital Facilities Impact Construction."

"Law Enforcement Impact Fee" shall mean the Impact Fee imposed to fund growth-necessitated capital improvements to the Law Enforcement System.

"Law Enforcement Impact Fee Study" shall mean the study adopted pursuant to Section 1.05H, as amended and supplemented pursuant to Section 12.01 hereof.

"Law Enforcement System" shall mean the Buildings, apparatus, and equipment provided by the County that are used for calls for service for the apprehension of criminals or prevention of criminal violations and investigation of illegal actions within the County.

SECTION 10.02. LEGISLATIVE FINDINGS APPLICABLE TO LAW ENFORCEMENT IMPACT FEES. In addition to the general findings contained in

Section 1.04 of this Ordinance, the Board hereby specifically ascertains, determines and declares as follows:

A. The Law Enforcement System benefits all residents of the County and, therefore, the Law Enforcement Impact Fees shall be imposed in all unincorporated areas of the County and within all Cities that consent to the imposition of the Law Enforcement Impact Fees and which participate in the County Law Enforcement System.

B. Development necessitated by the growth contemplated in the Comprehensive Plan and the Law Enforcement Impact Fee Study will require improvements and additions to the Law Enforcement System to accommodate the new development generated by such growth and maintain the standards of service provided by the Law Enforcement System.

C. Future growth, as represented by Law Enforcement Impact Construction, should contribute its fair share to the cost of improvements and additions to the Law Enforcement System that are required to accommodate the impact generated by such growth.

D. The required improvements and additions to the Law Enforcement System needed to eliminate any deficiencies shall be financed by revenues other than Law Enforcement Impact Fees.

E. The Board expressly finds that the improvements and additions to the Law Enforcement System to be funded by the Law Enforcement Impact Fee provide a benefit to all Law Enforcement Impact Construction within the County in excess of the Law Enforcement Impact Fees.

F. Implementation of the Law Enforcement Impact Fee to require Law Enforcement Impact Construction to contribute its fair share of the cost of required capital improvements is an integral and vital element of the regulatory plan of growth management of the County.

G. The purpose of this Article is to require payment of Law Enforcement Impact Fees by those who engage in Law Enforcement Impact Construction and to provide for the cost of capital improvements to the Law Enforcement System which are required to accommodate such growth. This Article shall not be construed to permit the collection of Law Enforcement Impact Fees in excess of the amount reasonably anticipated to offset the demand on the Law Enforcement System generated by such applicable Law Enforcement Impact Construction.

H. The imposition of a Law Enforcement Impact Fee is to provide a source of revenue to fund the construction or improvement of the Law Enforcement System necessitated by growth as delineated in the capital improvement element of the Comprehensive Plan.

SECTION 10.03. MUNICIPAL PARTICIPATION. The provisions of this Article shall apply to Law Enforcement Impact Construction occurring in both the unincorporated and incorporated areas of the County. Provided, however, the provisions of this Article shall not be enforced within a City unless the County and the City enter into an interlocal agreement setting forth the terms and conditions under which the provisions of this Article shall be implemented within the City.

SECTION 10.04. IMPOSITION OF LAW ENFORCEMENT IMPACT FEES.

A. All Law Enforcement Impact Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Law Enforcement Impact Fees shall pay the Law Enforcement Impact Fee as established in this Article at the time of issuance of a Certificate of Occupancy for such Law Enforcement Impact Construction.

B. For the period commencing with the effective date of this Ordinance and ending upon the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007, all Law Enforcement Impact Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Law Enforcement Impact Fee shall pay Law Enforcement Impact Fee rates in the amounts established within the Law Enforcement Impact Fee Rate Schedule, which is attached hereto as Attachment 8 and incorporated herein by reference.

C. For the period commencing with the effective date of the initial Annual Index Resolution to be adopted on or before July 1, 2007 and continuing thereafter, all Law Enforcement Impact Construction occurring within the unincorporated area of the County and within the municipal boundaries of any City that has consented to the imposition of the Law Enforcement Impact Fee shall pay the Law Enforcement Impact Fee rates established within the applicable Annual Index Resolution.

SECTION 10.05. USE OF LAW ENFORCEMENT IMPACT FEES.

A. The Board hereby establishes a separate trust account for the Law Enforcement Impact Fees, to be designated as the "Law Enforcement Impact Fee Trust Account" which shall be maintained separate and apart from all other accounts of the County. All Law Enforcement Impact Fees shall be deposited into such trust account immediately upon receipt.

B. The monies deposited into the Law Enforcement Impact Fee Trust Account shall be used solely for the purpose of providing growth-necessitated capital improvements to the Law Enforcement System including, but not limited to:

1. Design and construction plan preparation;

2. Any permitting or application fees necessary for the construction;

3. Site development and on-site and off-site improvements incidental to the construction thereto;

4. Land acquisition, including any cost of acquisition or condemnation;

5. Construction and design of Law Enforcement System facilities;

6. Design and construction of new drainage facilities required by the construction of Law Enforcement System facilities or improvements thereto;

7. Relocating utilities required by the construction of Law Enforcement System facilities or improvements or additions thereto;

8. Landscaping;

9. Construction management and inspection;

10. Surveying, soils and materials testing;

11. Acquisition of capital equipment for the Law Enforcement System;

12. Repayment of monies transferred or borrowed from any budgetary fund of the County which were used to fund growth-necessitated capital improvements and additions to the Law Enforcement System;

13. Costs related to the administration, collection, and implementation of the Law Enforcement Impact Fees;

14. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the County to fund growth-necessitated improvements and additions to the Law Enforcement System; and

15. Fees for professional services, including but not limited to architecture, engineering, surveying, landscaping, soils and materials testing, legal, appraisals, and construction management.

C. Funds on deposit in the Law Enforcement Impact Fee Trust Account shall not be used for any expenditure that would be classified as a maintenance or repair expense.

D. A report will be prepared annually by the County reflecting the collection and expenditures of Law Enforcement Impact Fees by the County during the previous year.

E. Any funds on deposit which are not immediately necessary for expenditure shall be invested by the County. All income derived from such investments shall be deposited in the Law Enforcement Impact Fee Trust Account and used as provided herein.

ARTICLE XI

[RESERVED]

ARTICLE XII

MISCELLANEOUS PROVISIONS

SECTION 12.01. REVIEW REQUIREMENT. This Ordinance and the Impact Fee Studies adopted in Section 1.05 hereof shall be reviewed by the County at least once every three (3) years. The initial and each subsequent review shall consider but not be limited to all components of the Impact Fee Studies accepted in Section 1.05 herein. The purpose of this review is to demonstrate that the Impact Fees do not exceed reasonably anticipated costs associated with growth-necessitated capital improvements. In the event the review of the Ordinance and the Impact Fee Studies required by this Section alters or changes the assumptions, conclusions and findings of the Impact Fee Studies accepted by reference in Section 1.05 then said studies shall be amended and updated to reflect the assumptions, conclusions and findings of such reviews and the Impact Fees shall be amended in accordance therewith.

SECTION 12.02. DECLARATION OF EXCLUSION FROM ADMINISTRATIVE PROCEDURES ACT. Nothing contained in this Ordinance shall be construed or interpreted to include the County in the definition of agency contained in Section 120.52, Florida Statutes, or to otherwise subject the County to the application of the Administrative Procedures Act, Chapter 120, Florida Statutes. This declaration of intent and exclusion shall apply to all proceedings taken as a result of or pursuant to this Ordinance, including specifically, but not limited to, a review hearing under Section 2.11.

SECTION 12.03. SEVERABILITY. If any clause, section or provision of this Ordinance or any Impact Fee imposed pursuant to this Ordinance shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said

Ordinance or remaining Impact Fees shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 12.04. NOTICE OF IMPACT FEE RATES. Upon adoption of this Ordinance or any amendment hereto, including specifically the adoption of an Annual Index Resolution, imposing revised Impact Fee rates or revising the Impact Fee Land Use Categories, the County Manager shall publish a notice once in a newspaper of general circulation within the County which notice shall include: (A) a brief and general description of the Impact Fees subject to adjustment, (B) a description of the geographic area in which such Impact Fees will be collected; (C) the Impact Fee Rates to be imposed for each Impact Fee Land Use Category for the applicable Impact Fees; and (D) the date of implementation of the revised Impact Fee rates set forth in the notice, which date shall not be earlier than ninety (90) days after the date of publication of the notice.

SECTION 12.05. ACCOUNTING AND REPORTING OF IMPACT FEES. The revenues realized from Impact Fees imposed pursuant to this Ordinance shall be identified in the County's budget as a separate account required by section 163.31801(3)(b), Florida Statutes (2006). The County shall maintain adequate records to justify all expenditures from any Impact Fee trust fund and any accounts established within such trust fund. The County shall prepare an annual report reflecting the collection and expenditures during the previous year of the Impact Fees imposed pursuant to this Ordinance.

SECTION 12.06. EFFECTIVE DATE. A certified copy of this Ordinance shall be filed in the Department of State by the Clerk of the Board within ten (10) days after enactment by the Board and the Ordinance shall take effect as provided by law.

DULY ADOPTED in regular session, this 9th day of May, 2007.

BOARD OF COUNTY COMMISSIONERS
OF POLK COUNTY, FLORIDA

BY: _____
Chairman

ATTEST:

_____
Clerk

(SEAL)

ATTACHMENTS

ATTACHMENT 1:	EMERGENCY MEDICAL SYSTEM IMPACT FEE RATE SCHEDULE
ATTACHMENT 2:	TRANSPORTATION IMPACT FEE RATE SCHEDULE
ATTACHMENT 3:	CORRECTIONAL FACILITIES IMPACT FEE RATE SCHEDULE
ATTACHMENT 4:	EDUCATIONAL SYSTEM IMPACT FEE RATE SCHEDULE
ATTACHMENT 5:	LIBRARY IMPACT FEE RATE SCHEDULE
ATTACHMENT 6:	PARK IMPACT FEE RATE SCHEDULE
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ATTACHMENT 8:	LAW ENFORCEMENT IMPACT FEE RATE SCHEDULE

ATTACHMENT 1

EMERGENCY MEDICAL SYSTEM IMPACT FEE RATE SCHEDULE

ATTACHMENT 1

EMERGENCY MEDICAL SYSTEM

IMPACT FEE RATE SCHEDULE

LAND USE CATEGORY	IMPACT FEE RATE
Residential:	
Single Family	$96.00/dwelling unit
Multi-family	$50.00/dwelling unit
Mobile home	$64.00/dwelling unit
Non-Residential:	
Hotel/Motel	$0.06/square foot
Hospital	0.17/square foot
Nursing Home/Institution	1.85/square foot
Office	0.10/square foot
Retail	0.10/square foot
Restaurant/Bar/Lounge	0.40/square foot
Industrial/Manufacturing	0.01/square foot
Leisure/Outdoors	0.05/square foot
Church	0.27/square foot
Schools/Colleges	1.16/square foot
Govt/Public Buildings	0.13/square foot

ATTACHMENT 2

TRANSPORTATION IMPACT FEE RATE SCHEDULE

POLK COUNTY TRANSPORTATION IMPACT FEE SCHEDULE (County and State Roads

Final Fee Schedule

Land Use (TOA)	Unit (TOA)	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	1-Mil Tax Credit	Current Adopted Impact Fee
RESIDENTIAL:						
Single-Family	du	$8,958	$ 103	$1,457	$1,453	$6,048
Multi-Family	du	$8,124	$ 94	$1,321	$1,317	$5,485
Mobile Home Park	du	$4,119	$ 49	$690	$688	$2,741
ACLF (Congregate Care Facility)	du	$1,067	$ 13	$181	$180	$706
LODGING:						
Hotel	room	$6,548	$ 76	$1,085	$470	$5,013
Motel	room	$3,560	$ 42	$598	$363	$2,600
Summer Camp	bed	$4,473	$ 52	$728	$128	$3,617
Campground/RV Park	site	$3,838	$ 45	$631	$43	$3,164
RECREATION:						
Marina	berth	$3,221	$ 37	$524	$470	$2,227
Golf Course	hole	$38,887	$ 449	$6,325	$2,777	$29,784
Health/Fitness Club	1,000 sf	$37,422	$ 432	$6,087	$1,196	$30,138
INSTITUTIONAL:						
Hospital	1,000 sf	$15,160	$ 176	$2,479	$1,773	$10,908
Nursing Home	bed	$960	$ 12	$173	$128	$659
Elementary School (Private)	student	$778	$ 9	$131	$128	$518
Middle School (Private)	student	$1,099	$ 13	$186	$128	$785
High School (Private)	student	$1,160	$ 14	$196	$128	$836
Junior/Community College (Private)	student	$1,308	$ 15	$212	$128	$965
University (Private)	student	$2,590	$ 30	$421	$128	$2,040
Church	1,000 sf	$5,605	$ 68	$957	$0	$4,648
Day Care Center	1,000 sf	$20,317	$ 272	$3,828	$684	$15,805
OFFICE:						
Office						
less than 100,000 sf	1,000 sf	$13,148	$ 155	$2,184	$1,196	$9,768
100,000-199,999 sf	1,000 sf	$10,213	$ 120	$1,696	$1,196	$7,320
200,000- 399,999 sf	1,000 sf	$8,708	$ 103	$1,446	$1,196	$6,065
400,000 sf or greater	1,000 sf	$7,424	$ 87	$1,233	$1,196	$4,995
Medical Office > 5,000 sq. ft.	1,000 sf	$30,957	$ 363	$5,118	$1,196	$24,643
Medical Office < 5,000 sq. ft.	1,000 sf	$21,147	$ 248	$3,496	$1,196	$16,454

POLK COUNTY TRANSPORTATION IMPACT FEE SCHEDULE (County and State Roads

Final Fee Schedule

Land Use (TOA)	Unit (TOA)	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	1-Mil Tax Credit	Current Adopted Impact Fee
RETAIL:						
Retail						
less than 50,000 sf	1,000 sf	$15,498	$ 213	$3,000	$1,196	$11,302
50,000-99,999 sf	1,000 sf	$12,744	$ 173	$2,443	$1,196	$9,105
100,000- 299,999 sf	1,000 sf	$11,684	$ 157	$2,210	$1,196	$8,278
300,000- 499,999 sf	1,000 sf	$11,415	$ 148	$2,085	$1,196	$8,134
500,000- 999,999 sf	1,000 sf	$12,379	$ 155	$2,187	$1,196	$8,996
1,000,000 sf or greater	1,000 sf	$14,000	$ 171	$2,404	$1,196	$10,400
High Turnover (Sit Down) Restaurant	1,000 sf	$50,438	$ 626	$8,817	$1,196	$40,424
Fast Food Rest w/ Drive-Thru	1,000 sf	$120,707	$ 1,562	$22,012	$1,196	$97,498
Gasoline Station	fuel pos	$12,929	$ 174	$2,459	$107	$10,363
Supermarket	1,000 sf	$14,317	$ 190	$2,672	$1,196	$10,450
Convenience Market	1,000 sf	$80,301	$ 1,141	$16,086	$1,196	$63,019
Auto Repair or Body Shop	1,000 sf	$17,129	$ 209	$2,951	$1,196	$12,982
Car Wash	stalls	$28,742	$ 384	$5,415	$386	$22,943
Bank/Savings	1,000 sf	$36,673	$ 473	$6,666	$1,196	$28,811
Pharmacy with Drive-Thru	1,000 sf	$10,559	$ 140	$1,970	$1,196	$7,392
Movie Theater w/Matinee	screen	$28,165	$ 370	$5,214	$1,773	$21,179
Mini-Warehouse	1,000 sf	$1,250	$ 16	$219	$427	$604
Furniture Store	1,000 sf	$2,931	$ 34	$481	$983	$1,468
INDUSTRY:						
Manufacturing / Industrial	1,000 sf	$3,141	$ 37	$523	$1,209	$1,409
Wholesale / Warehouse	1,000 sf	$4,078	$ 48	$679	$1,209	$2,191

ATTACHMENT 3

CORRECTIONAL FACILITIES IMPACT FEE RATE SCHEDULE

ATTACHMENT 3

CORRECTIONAL FACILITIES

IMPACT FEE RATE SCHEDULE

LAND USE CATEGORY	IMPACT FEE RATE
Residential:	
Single Family	$131.00/dwelling unit
Multi-family	$72.00/dwelling unit
Mobile home	$122.00/dwelling unit
Non-Residential:	
Hotel/Motel	$0.31/square foot
Hospital	0.15/square foot
Group Living	0.07/square foot
Office	0.19/square foot
Retail	0.50/square foot
Restaurant/Bar/Lounge	1.48/square foot
Industrial/Manufacturing	0.07/square foot
Leisure/Outdoors	0.24/square foot
Church	0.22/square foot
Schools/Colleges	1.01/square foot
Govt/Public Buildings	0.41/square foot

ATTACHMENT 4

EDUCATIONAL SYSTEM IMPACT FEE RATE SCHEDULE

ATTACHMENT 4

EDUCATIONAL SYSTEM

IMPACT FEE RATE SCHEDULE

LAND USE CATEGORY	IMPACT FEE RATE
Single Family Detached House	$6,006/dwelling unit
Multi-family Dwelling Unit	$4,082/dwelling unit
Mobile home	$3,223/dwelling unit

ATTACHMENT 5

LIBRARY LIMPACT FEE RATE SCHEDULE

ATTACHMENT 5

LIBRARY IMPACT FEE RATE SCHEDULE

LAND USE CATEGORY	IMPACT FEE RATE
Single Family Detached House	$197.00/dwelling unit
Multi-family Dwelling Unit	$145.00/dwelling unit
Mobile home	$132.00/dwelling unit

ATTACHMENT 6

PARK IMPACT FEE RATE SCHEDULE

ATTACHMENT 6

PARKS AND RECREATIONAL FACILITIES IMPACT FEE RATE SCHEDULE

LAND USE CATEGORY	IMPACT FEE RATE
REGIONAL PARKS:	
Single Family Detached House	$202.00/dwelling unit
Multi-family Dwelling Unit	$154.00/dwelling unit
Mobile home	$146.00/dwelling unit
AREA PARKS:	
Single Family Detached House	$241.00/dwelling unit
Multi-family Dwelling Unit	$183.00/dwelling unit
Mobile home	$174.00/dwelling unit

ATTACHMENT 7

FIRE RESCUE IMPACT FEE RATE SCHEDULE

ATTACHMENT 7

FIRE RESCUE IMPACT FEE RATE SCHEDULE

LAND USE CATEGORY	IMPACT FEE RATE	
Residential:		
Single Family/Mobile Home	$216	per Dwelling Unit
Multi-Family	$204	per Dwelling Unit
Non-Residential:		
Commercial/Warehouse	$ 0.09	per Square Foot
Industrial	$ 0.02	per Square Foot
Other Non-Residential	$ 0.15	per Square Foot

ATTACHMENT 8

LAW ENFORCEMENT IMPACT FEE RATE SCHEDULE

ATTACHMENT 8

LAW ENFORCEMENT IMPACT FEE RATE SCHEDULE

LAND USE CATEGORY	IMPACT FEE RATE	
Residential:		
Single Family/Mobile Home	$278.00	per Dwelling Unit
Multi-Family	$174.00.	per Dwelling Unit
Non-Residential:		
Hotel/Motel	$ 0.64	per Square Foot
Hospital/Clinic	$ 1.48	per Square Foot
Group Living	$ 17.90	per Square Foot
Office	$ 1.52	per Square Foot
Retail	$ 0.98	per Square Foot
Restaurant/Bar/Lounge	$ 2.00	per Square Foot
Industrial/Manufacturing	$ 0.09	per Square Foot
Leisure/Outdoors	$ 0.69	per Square Foot
Church	$ 0.48	per Square Foot
Schools/Colleges	$ 0.21	per Square Foot
Government/Public Buildings	$ 1.31	per Square Foot

APPENDICES

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APPENDIX A

EMERGENCY MEDICAL SYSTEM IMPACT FEE STUDY

IMPACT FEES

FOR

EMERGENCY MEDICAL SERVICES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

March 9, 2005

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1. INTRODUCTION

Purpose of This Study

This study of impact fees for emergency medical services facilities in Polk County, Florida presents the methodology, summarizes the data, and explains the calculation of the fees. The methodology is designed to comply with the requirements of Florida law.

Definition and Rationale of Impact Fees

Impact fees are charges paid by new development to reimburse local governments for the capital cost of public facilities that are needed to serve new development and the people who occupy the new development. New development is synonymous with "growth."

Local governments charge impact fees on either of two bases. First, as a matter of policy and legislative discretion, they may want new development to pay the full cost of its share of new public facilities because that portion of the facilities would not be needed except to serve the new development. In this case, the new development is required to pay for all the cost of its share of new public facilities.

On the other hand, local governments and may use other sources of revenue to pay for the new public facilities that are required to serve new development. If, however, such revenues are not sufficient to cover the entire costs of new facilities necessitated by new development, the new development may be required to pay an impact fee in an amount equal to the difference between the total cost and the other sources of revenue.

There are many kinds of "public facilities" that are needed by new development, including emergency medical services, parks, schools, roads, water and sewer plants, libraries, and other government facilities. This study covers emergency medical services in Polk County, Florida. Impact fees for emergency medical services are charged to all residential and non-residential development within Polk County, as explained in chapter 2.

Rules Governing Impact Fees in Florida

Impact fees for public facilities have been upheld by the Florida Supreme Court. Several court cases[1] provide direction in three broad areas of the development of impact fees: (1) who pays, and how much (the "fair share" rules), (2) where and how the fee can be used (the dual "nexus of benefit" rules), and (3) offsets against the fee (the "credits" rules).

[1] The following five significant court cases guide the development of impact fees in Florida: Contractors and Builders Association of Pinellas County v. City of Dunedin, 329 So.2d 314 (Fla. 1976); Hollywood, Inc. v. Broward County, 431 So.2d 606 (Fla. 4th DCA 1983); Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County, 446 So.2d 140 (Fla. 4th DCA 1983); and Seminole County v. City of Casselberry, 541 So.2d 666 (Fla. 5th DCA 1989); City of Ormond Beach v. County of Volusia, 535 So.2d 302 (Fla. 5th DCA 1968). The Local Government Comprehensive Planning and Land Development Regulation Act also touches on some aspects of impact fees.

First, the "fair share" rules require that impact fees can be charged only for the portion of the cost of public capital facilities that is attributable to new development. Impact fees cannot be charged to pay for the cost of reducing or eliminating deficiencies in existing facilities. Within this broad rule, specific guidance is given in several areas:

> It is permitted to distinguish among the impacts of different types of growth in establishing fee amounts (i.e., single family homes can be shown to have different impacts than multi-family dwelling units or retail, office or industrial land uses, therefore the impact fees for each type of land use can be different than the other types).
>
> Fee-payers should be able to pay a smaller fee if they can demonstrate that their development will have less impact than is presumed in the calculation of the impact fee schedule for their classification of property (i.e., through land use restrictions), and
>
> Costs of facilities that will be used by new development and existing users must be apportioned between the two groups in determining the amount of the fee.

Second, the dual "nexus of benefit" rules require a demonstrated reasonable connection (1) between the need for public capital facilities and the growth from the fee-paying development, and (2) between the expenditure of fee revenue and the benefits received by the fee-paying development. These two conditions limit where and when impact fees can be collected and used.

There are many ways that the nexus of benefit can be established, including personal use and use by others in the family or business (direct benefit), use by persons who provide goods or services to the fee-paying property (indirect benefit), and geographical proximity (presumed benefit). The connections among needs, benefits and fees will vary according to the type of facility; emergency medical services will have different nexus of benefits criteria than roads. The nexus of benefit for emergency medical services will be based on the demand for emergency medical services by each type of land use. A detailed description of this data is presented later in this study.

Another connection among needs, benefits and fees can be the geographical relationship between a fee-paying development and the impact on a public capital facility. Some impact fees for roads or parks use geographical zones for calculating, collecting and spending impact fees. The benefits provided by individual emergency medical units are not limited to geographic areas surrounding each station because the units are frequently called upon to assist with an incident in a different area of the county when the seriousness of the call suggests a need for additional unit or when backup is requested. These response policies make emergency medical services function as a single system, and all properties benefit from improvements to any part of the system, therefore the emergency medical services impact fee for each land use category is calculated, collected, and expended in a single "zone" covering the entire geographic area of Polk County.

Furthermore, the fee revenue must be expended within a reasonable period of time, but there is no single maximum limit that applies to all impact fee expenditures. Explicit limitations on the expenditure of fees must be adequate to guide government personnel, and fee revenue must be earmarked for specific uses related to the public capital facilities.

Finally, the "credits" rules allow a fee-payer to have an impact fee reduced to reflect (1) contributions of land, cash, facilities, or other assets that meet the same need as the fee, and (2) future payments of taxes that would ordinarily be used for the same public capital facilities for which the impact fee is being charged. Without such credits, the fee-paying development might pay more than its fair share. Court cases and legislation do not prohibit a local government from

establishing reasonable constraints on determining credits. For example, the location, quality and design of a donated public facility should conform to local standards for such facilities.

Data Sources

The data in this study of impact fees for emergency medical services in Polk County, Florida was provided by Polk County, unless a different source is specifically cited.

Data Rounding

The data in this study was prepared using computer spreadsheet software. In some tables in this study, there will be very small variations from the results that would be obtained using a calculator to compute the same data. The reason for these insignificant differences is that the spreadsheet software was allowed to calculate results to more places after the decimal than is reported in the tables of these reports. The calculation to extra places after the decimal increases the accuracy of the end results, but causes occasional differences due to rounding of data that appears in this study.

2. NEXUS OF BENEFITS OF EMERGENCY MEDICAL SERVICES

As described in the introduction, there must be a dual nexus between the benefits of emergency medical services and new development that is charged an impact fee to pay for a portion of the emergency medical services that it needs. This chapter is devoted to an analysis of the nexus.

There are several considerations that affect the "rational nexus of benefits" for emergency medical services impact fees: (A) responsibility for emergency medical services, (B) the need for new emergency medical services facilities for new development, (C) the type of property that receives the benefits from new emergency medical services facilities, and (D) the location of the property in relation to the new emergency medical services facilities.

A. Responsibility for Emergency Medical Services.

Polk County is the sole provider of public emergency medical service transport in the County. The County Emergency Medical Services and the Fire District's Rescue units provide emergency medical services within Polk County. Both are dispatched by the Polk County Emergency Communications Center upon receipt of a 911 call from the Countywide 911 Public Safety Answering Point. If the Fire Rescue unit arrives on the scene first it will provide emergency medical assistance until the arrival of the Emergency Medical Services unit. Emergency medical services and transport is then provided by the County EMS.

The Polk County Emergency Medical Services inventory includes 27 primary response Advanced Life Support (ALS) and 3 Basic Life Support (BLS) ambulances operating out of 22 stations. A summary inventory of the County's primary and reserve response units is shown in Table 1 along with the annual emergency responses the 30 primary response units made.

The average annual responses for *one* of each type of rescue unit is also shown in Table 1. The average number of emergency responses per type of unit (ALS or BLS ambulance) is calculated by dividing the number of annual emergency runs by the number of units making those runs. In many cases, more than one rescue unit is dispatched to an emergency incident. The number and type of rescue units dispatched to each incident varies depending on the type and severity of the incident.

In addition to the primary response units, Polk County EMS has 10 reserve units that are dispatched as needed when a primary unit is out of service for repairs or maintenance. The reserve units are not routinely dispatched and are excluded from the impact fee analysis because they are not used frequently enough to have a material effect on the cost of providing emergency medical services

Table 1: Emergency Medical Services Ambulance Inventory

Type of Apparatus	Primary Response Vehicle Inventory	Annual Emergency Responses	Average Emergency Responses Per Unit
ALS Ambulance	27	62,082	2,299
BLS Ambulance	3	2,411	804
Total Primary Response Units	30	64,493	

B. The Need for New Emergency Medical Services Facilities for New Development

The need for emergency medical services facilities is influenced by a variety of factors, such as response time, call loads, geographical area, topographic and manmade barriers, standards of the National Fire Protection Association, and the National Commission on the Accreditation of Ambulance Services.

For the purpose of quantifying the need for emergency medical services rescue units and stations, this study uses the ratio of rescue units to incidents. As greater growth occurs, more incidents occur, therefore more rescue units and stations are needed to maintain standards.

During 2003, Polk County Emergency Medical Services' 30 primary response units were dispatched a total of 64,493 times to 47,042 emergency incidents (many times the seriousness of an incident requires that more than one unit respond). The analysis and text documenting the ratio of each type of rescue unit to emergency medical incidents are explained in chapters 3 and 5.

C. Types of Property Benefiting from New Emergency Medical Services Facilities:

Impact fees are charged to properties which benefit from new emergency medical services facilities. Emergency medical services are provided by Polk County to all properties regardless of the type of use of the property, therefore, the emergency medical services impact fees are charged to all residential and non-residential development within the county. Emergency medical services impact fee rates are calculated separately for each type of land use.

D. Location of Property Receiving Benefits from New Emergency Medical Services Facilities

As described earlier, a nexus of benefits is required between a new unit of development and the emergency medical services facilities that are paid for by the impact fees from new development. One method of connecting a unit of development and a emergency medical services facility would be to establish impact fee "zones" within the emergency medical services facility service area. All

impact fees paid by new development in the zone would be required to be spent on new emergency medical services facilities in the same zone.

The benefits provided by individual emergency medical services units are not limited to geographic areas surrounding each station within the Polk County because the rescue units are frequently called upon to assist with an incident in a different area of the county when the seriousness of the call suggests a need for additional units or when backup is requested. These response policies make emergency medical services function as a single system, and all properties benefit from improvements to any part of the system, therefore the emergency medical services impact fee for each land use category is calculated, collected, and expended in a single "zone" covering all of Polk County.

3. CAPITAL COST PER EMERGENCY MEDICAL SERVICES RESCUE UNIT

This chapter identifies the capital cost of rescue units and stations that are the basis for emergency responses to incidents.

Annual Cost Per Rescue Unit

The first step in calculating the rescue unit cost per emergency incident is to identify and annualize the cost per type of rescue unit. The capital cost per type of rescue unit is based on the cost of primary response units and major support equipment. The annualized capital cost per rescue unit is determined by dividing the capital cost of each type of rescue unit by its useful life:

Rescue Unit Cost	÷	Useful Life	=	Annual Cost per Rescue Unit

Tables 2 and 3 show the annualized cost for each type of primary rescue unit listed in Table 1: ALS (Advanced Life Support) Ambulance and a BLS (Basic Life Support) Ambulance. Each component of the rescue unit is listed in the first column of the Tables 2 and 3. The apparatus and equipment costs in Tables 2 and 3 represent current costs to purchase a new fully equipped rescue unit.

Tables 2 and 3 also show the number of years of useful life of each cost component of each type of rescue unit. The annualized cost is calculated by dividing each component's cost by the useful life of that component. The "total" line for each type of rescue unit in Table 2 and 3 is the annual cost for each type of rescue unit.

Table 2: Annualized Cost of ALS Ambulance

Cost Component	Total Cost per Component	Useful Life of Component (Years)	Annual Cost
Vehicle (2004-7 Freightliner)	$ 116,000	7	$ 16,571.43
Communications	10,500		1,500.00
Equipment	37,800		5,400.00
Total: Vehicle and Equipment	164,300		23,471.43

Table 3: Annualized Cost of BLS Ambulance

Cost Component	Total Cost per Component	Useful Life of Component (Years)	Annual Cost
Vehicle (Sprinter BLS)	$ 80,000	7	$ 11,428.57
Communications	8,300		1,185.71
Equipment	8,700		1,242.86
Total: Vehicle and Equipment	97,000		13,857.14

Cost Per Rescue Unit Per Emergency Response

The capital cost per emergency response is calculated for each rescue unit by dividing the annualized cost per rescue unit by the total annual emergency responses each type of rescue unit responds to. Each type of rescue unit is analyzed separately because the number and type of rescue units responding to an incident varies depending on the type and severity of the incident.

Annual Cost Per Rescue Unit	÷	Annual Responses Per Rescue Unit	=	Annual Cost Per Rescue Unit Per Response

In Table 4 the response cost of each type of rescue unit per emergency response is calculated. Table 4 shows the annualized cost of *one* of each type of rescue unit (from Tables 2 and 3 and the average annual emergency responses for each type of rescue unit (from Table 1). Each rescue unit cost per response is calculated by dividing the annualized cost of that type of rescue unit by the total number of annual responses for the same type of rescue unit.

Table 4: Cost Per Rescue Unit Per Response

Type Of Rescue Unit	Annual Rescue Unit Cost	Average Annual Responses Per Rescue Unit	Rescue Unit Cost Per Response
ALS Ambulance	$ 23,471.43	2,299	$ 10.21
BLS Ambulance	13,857.14	804	17.24

Total Rescue Unit Cost Per Emergency Medical Incident

The total rescue cost per emergency medical incident is calculated by multiplying the cost per rescue unit per response by the percent of emergency medical incidents each type of rescue unit responds to. This calculation accounts for the fact that multiple rescue units are dispatched to many

incidents. The result of this calculation is a weighted average total cost of rescue units per emergency medical incident.

Cost Per Rescue unit Per Incident	x	Rescue Unit Percent of Emergency Medical Responses	=	Total Rescue Unit Cost Per Emergency Medical Incident

The percent of emergency medical responses by each type of rescue unit is calculated in Table 5 by dividing the annual emergency medical responses for each type of rescue unit by the total average annual emergency incidents. As noted earlier in this study, during 2003 the Polk County EMS primary response ambulances were dispatched a total of 64,493 times to 47,042 emergency medical incidents. The result of the calculation in Table 5 is the percent of emergency medical incidents responded to by each type of rescue unit. For example, ALS ambulances provided 62,082 responses to the 47,042 emergency medical incidents, equaling132% of all emergency medical incidents. Another way to understand this data is that one average emergency medical incident involved 1.32 ALS ambulances, therefore the cost of responding to an emergency medical incident includes 132% of the cost of an ALS ambulance.

Table 5: EMS Emergency Response By Type of Rescue Unit

Type Of Rescue Unit	Total Annual Emergency Responses For All Rescue Units	Percent of 47,042 Emergency Incidents Dispatched To
ALS Ambulance	62,082	132.0%
BLS Ambulance	2,411	5.1%
Total	64,493	

The final step in calculating the rescue unit cost per emergency medical incident is shown in Table 6. The cost per response for each type of rescue unit (from Table 4) is multiplied by the percent of emergency medical incidents dispatched to (from Table 5) resulting in the total rescue unit cost per emergency medical incident.

The "bottom line" in Table 6 is the rescue unit cost per emergency medical incident of $14.36. In other words, every emergency medical incident "uses up" $14.36 worth of rescue units.

Table 6: Total Rescue Unit Cost Per Emergency Medical Incident

Type Of Rescue Unit	Rescue Unit Cost Per Response	Annual Percent Of Emergency Medical Incidents Dispatched To	Rescue Unit Cost Per Emergency Medical Incident
ALS Ambulance	$ 10.21	132.0%	$ 13.47
BLS Ambulance	17.24	5.1%	0.88
Total			14.36

Annual Station Cost

The annual Station cost is determined by dividing the station capital cost by its useful life.

Station Cost Per Square Foot	÷	Useful Life	=	Annual Station Cost Per Square Foot

Polk County EMS provides emergency medical services out of 22 EMS stations or Fire/EMS stations during the time frame for this study (2003). Table 7 shows the EMS square footage of these 22 stations.

Table 7: EMS Station Inventory

Station	EMS Station Inventory Square Footage
ALS 01/08: Bartow	2,080
ALS 02: Fort Meade	2,410
ALS 03: Lake Wales	4,851
ALS 04: Frostproof	840
ALS 05: Sun Air	2,514
ALS 06: Nalcrest	1,344
ALS 07: Mulberry	1,488
ALS 09: Auburndale	2,957
ALS 10/24: Lakeland (N)	3,897
ALS 11/18: Winter Haven	3,338
ALS 12: Cypress Gardens	2,730
ALS 13: Haines City	3,410
ALS 14/16: Lakeland (E)	3,410
ALS 15/26: Lakeland (S)	1,480
ALS 17: Lakeland (W)	3,410
ALS 19: Davenport	4,884
ALS 20: Polk City	1,520
ALS 21: Lakeland (SE)	3,410
ALS 22: Eagle Lake	2,680
ALS 23: Golfview	2,930
ALS 25: Lake Alfred	3,897
ALS 27: Poinciana	840
Total	60,320

Table 8, calculates the average annualized EMS station cost per square foot. Each component of the station cost is listed along with the cost per square foot for each component. The cost per square foot is based on the cost of the replacement of existing stations, and estimates of costs of planned stations.

Table 8 also shows the number of years of useful life of each component. The useful life represents the average for each component based on data provided by Polk County EMS. The cost of land is zero because the land for the replacement stations has already been acquired and the land for new stations has been donated. The annualized cost of each component is calculated by dividing the estimated cost per square foot by the average useful life. The "bottom line" of Table 8 is an annualized station cost of $5.24 per square foot.

Table 8: Annualized Station Cost Per Square Foot

Type Of Cost	Average Cost Per Square Foot of Building	Station Useful Life (years)	Annual Station Cost Per Square Foot
Building	$ 130.07	25	$ 5.20
Equipment and Furnishings	0.82	25	0.03
Total	130.89		5.24

EMS Station Square Feet Per Emergency Medical Incident

The building square feet per emergency medical incident is calculated by dividing the square feet of EMS Stations by the total emergency medical incidents.

Station Inventory (square feet)	÷	Annual Emergency Medical Incidents	=	Station Square Feet Per Emergency Medical Incident

In Table 9 the Station square feet per emergency medical incident is calculated by dividing the building square feet inventory (from Table 7) by the total annual emergency medical incidents (from Table 5). The "bottom line" of Table 9 is 1.28 square feet of EMS station per emergency medical incident.

Table 9: Station Square Feet Per Emergency Medical Incident

EMS Station Square Footage	Annual Emergency Medical Incidents	EMS Square Feet Per Incident
60,320	47,042	1.28

Station Cost Per Emergency Medical Incident

The station cost per emergency medical incident is calculated by multiplying the annual station cost per square foot by the station square feet per emergency medical incident.

Annual Station Cost Per Square Foot	x	Station Square Feet Per Emergency Medical Incident	=	Station Cost Per Emergency Medical Incident

This calculation is shown in Table 10: the station cost per square foot (from Table 8) is multiplied times the station square feet per incident (from Table 9). The result is an annualized EMS station cost of $6.71 per emergency medical incident. In other words, each emergency medical incident "uses up" $6.71 worth of EMS station.

Table 10: Station Cost Per Emergency Medical Incident

Annual Station Cost Per Square Foot	Square Feet Per Emergency Medical Incident	Annualized Station Cost Per Emergency Medical Incident
$5.24	1.28	$6.71

Total Capital Cost Per Emergency Medical Incident

The total capital cost per emergency medical incident is calculated by adding the total rescue unit cost per emergency medical incident to the EMS station cost per emergency medical incident.

Rescue Unit Cost Per Emergency Medical Incident	+	EMS Station Cost Per Emergency Medical Incident	=	Total Capital Cost Per Emergency Medical Incident

Table 11 shows the total capital cost (rescue unit and station) of an emergency medical incident. The rescue unit and station cost per emergency rescue incident (from Tables 6 and 10) are added together to determine the total capital cost of $21,07 per emergency medical incident.

Table 11: Total Capital Cost Per Emergency Medical Incident

Type Of Capital Cost	Capital Cost Per Emergency Medical Incident
Rescue Unit	$ 14.36
Station	6.71
Total Capital Cost	21.07

4. ANNUAL COST OF EMERGENCY MEDICAL INCIDENTS BY LAND USE

This chapter identifies the number and cost of responses to emergency medical incidents at each type of land use.

Annual Emergency Medical Incident Rate Per Unit Of Development

The annual emergency medical incident rate per unit of development (i.e., dwelling unit or square foot of non-residential development) is calculated by dividing the total annual emergency medical incidents to each type of land use by the number of dwelling units or square feet of non-residential development for that type of land use in Polk County.

Annual Emergency Medical Incidents To Each Type Of Land Use	÷	Number of Dwelling Units or Square Feet Of Each Type Of Land Use	=	Annual Emergency Medical Incidents Per Unit Of Development

The Polk County EMS database identifies each emergency medical incident by fixed property use categories. The types of land use in this study were created by matching the emergency medical incident database to the Property Appraiser's property use codes. The land use codes in the EMS database and the Property Appraiser have been combined into broad land use categories for impact fees, such as Single Family, Multi-family, Retail and Industrial/Manufacturing.

During 2003 Polk County EMS responded to 47,042 emergency medical incidents. Of the 47,042 emergency medical incidents 31,504 were traceable to a type of development (i.e., the incident occurred at a specific type of property such as a residence or business) or they were traffic-related (occurred on a roadway) and were included in the following detailed analysis of incidents to land uses, Of the 31,504 emergency medical incidents analyzed 25,479 occurred at a specific type of property and 6,025 were traffic-related. The remaining 15,538 emergency medical incidents were not traceable to either a type of land use or a traffic-related incident. These 15,538 incidents (33% of all incidents) were allocated among the land uses on the same basis as the 31,504 incidents for which a location was identifiable. Thus 12,586 of the 15,538 emergency medical incidents were allocated the same as the incidents at identifiable lands uses, and the other 2,952 emergency medical incidents were allocated the same as the traffic-related incidents.

There are four tables on the following pages that present the allocation of emergency medical incidents among types of land use: Table 12 shows the emergency medical incidents that were identifiable by land use type, Table 13 shows the emergency medical incidents that were traffic-related. Table 14 combines the emergency medical incident data, and Table 15 shows the emergency medical incident rate per unit of development.

Table 12 shows the distribution of the 25,479 emergency medical incidents that are direct to a land use along with the percent distribution of these 25,479 incidents. In the right hand column the total 38,065 emergency medical incidents to land use (25,479 traceable + 12,586 allocated) is allocated among the land use types using the percent distribution column. The result is the total annual emergency medical incidents at each of the land use types.

Table 12: Emergency Medical Incidents At Specific Land Uses

Land Use	Annual Emergency Medical Incidents Identifiable To Land Use	Percent Of All Emergency Medical Incidents Identifiable To Land Use	Annual Emergency Med Incidents Allocated To Land Uses
Residential			
Single Family	13,421	52.67%	20,051
Multi-family	1,563	6.13%	2,335
Mobile Home	4,466	17.53%	6,672
Non-Residential			
Hotel/Motel	111	0.44%	166
Hospital	68	0.27%	102
Nursing Home/Institution	2,932	11.51%	4,380
Office	611	2.40%	913
Retail	725	2.85%	1,083
Restaurant/Bar/Lounge	245	0.96%	366
Industrial/Manufacturing	191	0.75%	285
Leisure/Outdoors	272	1.07%	406
Church	246	0.97%	368
Schools/Colleges	247	0.97%	369
Government/Public Buildings	381	1.50%	569
Total	25,479	100.00%	38,065

The traffic-related incidents are allocated to land uses on the basis of the amount of traffic generated by each type of land use. In Table 13, on the next page, the number of dwelling units and square feet of non-residential construction in Polk County is multiplied times the number of trips that are generated by each land use type as reported in 7th Edition of Trip Generation by the Institute of Transportation Engineers (ITE). (The trip rates in are one-half of ITE's trip rates in order to account for the trips each land use generates while excluding the "return" trip). The result is the total trips associated with each land use type. The percent of trips associated with each land use type is calculated from the total of all trips.

In the final calculation in Table 13 the total 8,977 annual emergency medical incidents that are traffic-related (6,025 traceable + 2,952 allocated) is allocated among the land use types using the percent of trips generated.

Table 13: Traffic Related Emergency Medical Incidents (Allocated to Land Uses)

Land Use	Units Of Development in Polk County	ITE Trip Generation Rate ÷ 2 Per Unit Of Development	Total Trips	Percent Of Trips Generated	(6) Annual Traffic Related Emergency Medical Incidents Per Unit Of Development (% x 8,977)
Residential					
Single Family	135.215 d.u.[2]	4.785	647,004	28.21%	2.532
Multi-family	31,221 d.u.	3.360	104.903	4.57%	411
Mobile Home	65,862 d.u.	2,495	164,326	7.16%	643
Non-Residential					
Hotel/Motel	2,803,973 sq.ft	0.00409	11,468	0.50%	45
Hospital	603,898 sq.ft	0.00879	5,308	0.23%	21
Nursing Home/Institution	1,959,558 sq.ft	0.00305	5,977	0.26%	23
Office	9,041,369 sq.ft	0.00551	49,818	2.17%	195
Retail	29,306,458	0.02147	629,210	27.43%	2,462
Restaurant/Bar/Lounge	1,505,840 sq.ft	0.06358	95,741	4.17%	375
Industrial/Manufacturing	64,260,300 sq.ft	0.00349	224,268	9.78%	878
Leisure/Outdoors	20,577,737 sq.ft	0.01166	239,936	10.46%	939
Church	1,186,525 sq.ft	0.00456	5,411	0.24%	21
Schools/Colleges	267,273 sq.ft	0.00645	1,724	0.08%	7
Govt/Public Buildings	6,061,741 sq.ft	0.01795	108,808	4.74%	426
Total			2,293,902		8,977

[2] "d.u." means dwelling unit.

Table 14 summarizes the results of the analysis of emergency medical incidents. The total annual emergency medical incidents is a combination of the emergency medical incidents allocated among direct responses to land use categories (from Table 12) and the allocation of traffic-related incidents based on trip generation rates (from Table 13).

Table 14: Total Annual Emergency Medical Incidents By Land Use

Land Use	Annual Emergency Medical Incidents Direct To Land Use	Annual Traffic Related Emergency Medical Incidents By Land Use	Total Annual Emergency Medical Incidents By Land Use
Residential			
Single Family	20,051	2,532	22,583
Multi-family	2,335	411	2,746
Mobile Home	6,672	643	7,315
Non-Residential			
Hotel/Motel	166	45	211
Hospital	102	21	122
Nursing Home/Institution	4,380	23	4,404
Office	913	195	1,108
Retail	1,083	2,462	3,545
Restaurant/Bar/Lounge	366	375	741
Industrial/Manufacturing	285	878	1,163
Leisure/Outdoors	406	939	1,345
Church	368	21	389
Schools/Colleges	369	7	376
Government/Public Buildings	569	426	995
Total	38,065	8,977	47,042

The final step in determining the annual emergency medical incident rate per unit of development is shown in Table 15. The total annual emergency medical incidents for each type of land use (from Table 14) are divided by the number of dwelling units or square feet of structures to calculate the annual incident rate per dwelling unit or square foot. The units of development are the same as was used to determine traffic-related incidents (see Table 13).

The results in Table 15 show how many times an average unit of development has an emergency medical incident to which Polk County EMS responds. For example, a single family house has an average of 0.1670 emergency medical incidents per year. This is the same as saying that 16.70% of all houses have an emergency medical incident in a year. Another way of understanding this information is that an average house would have an emergency medical incident once every 6 years.

Table 15: Annual Fire Incidents By Land Use

Land Use	Total Annual Emergency Medical Incidents To Land Use	Units Of Development		Annual Emergency Medical Incidents Per Unit Of Development	
Residential					
Single Family	22,583	135,215	d.u.	0.1670	per dwelling unit
Multi-family	2,746	31,221	d.u.	0.0879	per dwelling unit
Mobile Home	7,315	65,862	d.u.	0.1111	per dwelling unit
Non-Residential					
Hotel/Motel	211	2,803,973	sq.ft	0.0000751	per sq ft
Hospital	122	603,898	sq.ft	0.0002026	per sq ft
Nursing Home/Institution	4,404	1,959,558	sq.ft	0.0022473	per sq ft
Office	1,108	9,041,369	sq.ft	0.0001225	per sq ft
Retail	3,545	29,306,458	sq.ft	0.0001210	per sq ft
Restaurant/Bar/Lounge	741	1,505,840	sq.ft	0.0004919	per sq ft
Industrial/Manufacturing	1,163	64,260,300	sq.ft	0.0000181	per sq ft
Leisure/Outdoors	1,345	20,577,737	sq.ft	0.0000654	per sq ft
Church	389	1,186,525	sq.ft	0.0003276	per sq ft
Schools/Colleges	376	267,273	sq.ft	0.0014059	per sq ft
Govt/Public Buildings	995	6,061,741	sq.ft	0.0001641	per sq ft
Total	47,042				

Annual Emergency Medical Incident Cost Per Unit Of Development

The annual cost of emergency medical incidents per unit of development is determined by multiplying the annual emergency medical incidents per unit of development (from Table 15) times the capital cost per emergency medical incident (from Table 11):

Annual Emergency Medical Incidents Per Unit Of Development	x	Capital Cost Per Emergency Medical Incident	=	Annual Emergency Medical Incident Cost Per Unit Of Development

In Table 16 each emergency medical incident rate is multiplied by $21.07 (the capital cost per emergency medical incident from Table 11) resulting in the annual capital cost per unit of development.

Table 16: Annual Cost Of Emergency Medical Incidents By Land Use

Land Use	Annual Emergency Medical Incidents Per Unit of Development		Annual Capital Cost At $21.07 Per Emergency Medical Incident	
Residential				
Single Family	0.1670	per dwelling unit	$ 3.5187	per dwelling unit
Multi-family	0.0879	per dwelling unit	1.8528	per dwelling unit
Mobile Home	0.1111	per dwelling unit	2,3401	per dwelling unit
Non-Residential				
Hotel/Motel	0.0000751	per sq ft	0.0016	per sq ft
Hospital	0.0002026	per sq ft	0.0043	per sq ft
Nursing Home/Institution	0.0022473	per sq ft	0.0473	per sq ft
Office	0.0001225	per sq ft	0.0026	per sq ft
Retail	0.0001210	per sq ft	0.0025	per sq ft
Restaurant/Bar/Lounge	0.0004919	per sq ft	0.0104	per sq ft
Industrial/Manufacturing	0.0000181	per sq ft	0.0004	per sq ft
Leisure/Outdoors	0.0000654	per sq ft	0.0014	per sq ft
Church	0.0003276	per sq ft	0.0069	per sq ft
Schools/Colleges	0.0014059	per sq ft	0.0296	per sq ft
Govt/Public Buildings	0.0001641	per sq ft	0.0035	per sq ft

5. IMPACT FEE PER UNIT OF DEVELOPMENT

In this chapter the annual cost of emergency medical incidents (from Chapter 4) is used to calculate the emergency medical services facilities cost over the economic life of new structures. This chapter also addresses the credits for payments of other revenues. The result is the emergency medical services impact fee rates for the Polk County.

Total Cost Per Unit Of Development

Emergency medical services impact fees are determined by charging the annual cost for a period equal to the expected economic life of new development.

Annual Emergency Medical Services Cost Per Unit of Development	x	Economic Life Of Development	=	Total Emergency Medical Services Cost Per Unit Of Development

Impact fees should pay for the cost of providing capital facilities for the life of the building paying the impact fee. The building needs to pay for t demands it places on emergency medical services facilities for as long as the expected life of the newly constructed development. The economic life time frame used in the impact fee calculation is 27.5 years for residential structures and 39 years for non-residential structures. These time frames are based on I.R.S. guidelines for the economic life of these two classes of structures.

In Table 17 the total emergency medical services cost per unit of development is calculated by multiplying the annual cost (from Table 16) by the number of years of economic life

Table 17: Total Cost Of Emergency Medical Incidents By Land Use

Land Use	Annual Emergency Medical Services Cost Per Unit Of Development	Economic Life Of Development (years)	Total Emergency Medical Services Cost Per Unit Of Development
Residential			
Single Family	$ 3.5187	27.5	$ 96.77 per dwelling unit
Multi-family	1.8528	27.5	50.95 per dwelling unit
Mobile Home	2,3401	27.5	64.35 per dwelling unit
Non-Residential			
Hotel/Motel	0.0016	39.0	0.06 per sq ft
Hospital	0.0043	39.0	0.17 per sq ft
Nursing Home/Institution	0.0473	39.0	1.85 per sq ft
Office	0.0026	39.0	0.10 per sq ft
Retail	0.0025	39.0	0.10 per sq ft
Restaurant/Bar/Lounge	0.0104	39.0	0.40 per sq ft
Industrial/Manufacturing	0.0004	39.0	0.01 per sq ft
Leisure/Outdoors	0.0014	39.0	0.05 per sq ft
Church	0.0069	39.0	0.27 per sq ft
Schools/Colleges	0.0296	39.0	1.16 per sq ft
Govt/Public Buildings	0.0035	39.0	0.13 per sq ft

Credits and Impact Fees

The final step in determining the emergency medical services impact fee is to reduce the cost per dwelling unit or non-residential square foot by subtracting any credits for other revenue from existing and new development that Polk County will use to pay for part of the cost of new emergency medical services facilities.

Total Emergency Medical Services Cost Per Unit of Development	-	Credit For Other Revenue	=	Impact Fee Per Unit Of Development

New development will be given credit for future payments of other revenues that are used to pay for the same new emergency medical services facilities that are required to serve the new development.

Credits are *not* given for other payments that are *not* used for new emergency medical services facilities needed for new development. Such a credit would extend to payments of all taxes for all purposes to all forms of governments, which contradicts the well-established system of

restricting fees, charges, and many taxes for specific public facilities and services[3]. Credits are not given for revenues that are used for repair, maintenance or operating costs because impact fees are not used for such expenses.

The only revenue sources to be credited are those which are used for emergency medical services facilities capacity expansion according to law and local policy or practice.

The present practice of Polk County is to use general fund revenues to pay for all capital costs of emergency medical services facilities that are not eligible for impact fees, such as replacement or renovation of existing stations and rescue units. General fund revenues are not used by Polk County to pay any portion of the cost of emergency medical services capital facilities needed to serve new development, therefore there is no credit. As a result, there is no reduction of the total cost. Table 18 shows the cost per dwelling unit or non-residential square foot from Table 17, the 0.00% credit adjustment, and the resulting impact fee.

Table 18: Impact Fees By Land Use

Land Use	Total Emergency Medical Services Cost Per Unit Of Development	Credit Adjustment At 0.00%	Emergency Medical Services Impact Fee Per Unit of Development
Residential			
Single Family	$ 96.77	0.00	$ 96.77 per dwelling unit
Multi-family	50.95	0.00	50.95 per dwelling unit
Mobile Home	64.35	0.00	64.35 per dwelling unit
Non-Residential			
Hotel/Motel	0.06	0.00	0.06 per sq ft
Hospital	0.17	0.00	0.17 per sq ft
Nursing Home/Institution	1.85	0.00	1.85 per sq ft
Office	0.10	0.00	0.10 per sq ft
Retail	0.10	0.00	0.10 per sq ft
Restaurant/Bar/Lounge	0.40	0.00	0.40 per sq ft
Industrial/Manufacturing	0.01	0.00	0.01 per sq ft
Leisure/Outdoors	0.05	0.00	0.05 per sq ft
Church	0.27	0.00	0.27 per sq ft
Schools/Colleges	1.16	0.00	1.16 per sq ft.
Govt/Public Buildings	0.13	0.00	0.13 per sq ft

[3] An example of this principle is found in the impact fee statutes for the State of Washington. In the following statute, a "system improvement" is a capital improvement that can be financed by impact fees. RCW 82.02.060(1)(b) requires a credit to be given for "...payments made or reasonably anticipated to be made by new development to pay for particular system improvements in the form of user fees, debt service payments, taxes, or other payments *earmarked for or proratable to the particular system improvement* (emphasis added);"

STATE OF FLORIDA,)

COUNTY OF POLK.)

I, Richard M. Weiss, Clerk of the Board of County Commissioners of Polk County, Florida, hereby certify that the foregoing is a true and correct copy of Ordinance No. 05-016, Ordinance amends Ordinance 89-40, as amended, the Polk County Comprehensive Impact Fee Ordinance; amending Appendix "B" entitled Emergency Medical System Impact Fee Rate Schedule, which was adopted by the Board on the 4th day of May, 2005.

WITNESS my hand and official seal of said Board this 6th day of May, 2005.

Richard M. Weiss
Clerk of Circuit Court

(SEAL)

By Martha H. Crews
Martha H. Crews
Deputy Clerk

APPENDIX B-1

TRANSPORTATION IMPACT FEE STUDY

POLK COUNTY

TRANSPORTATION IMPACT FEE UPDATE STUDY

FINAL REPORT

Prepared for:
Polk County

Prepared by:
Tindale-Oliver & Associates, Inc.

Tampa, Florida
September 16, 2005

POLK COUNTY
2005 TRANSPORTATION IMPACT FEE UPDATE STUDY

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POLK COUNTY
2005 TRANSPORTATION IMPACT FEE UPDATE STUDY

1.0 INTRODUCTION

Polk County began collecting impact fees for roads in 1989 with the adoption of Ordinance 89-40. The first impact fee study which provided the basis for the first transportation impact fee schedule, established the collector road benefit districts. Three subsequent updates to this study (1992, 2000, and 2004) revised inputs and recommended revisions to the impact fee ordinance. The last update of the County's transportation impact fees was completed in June 2004, and the revised fees became effective in November 2004. Now, however, Polk County is interested once again in reexamining its overall impact fee program and adopting a revised fee schedule. As part of this process, Tindale-Oliver & Associates, Inc., has been retained to conduct a transportation impact fee update study.

This report summarizes the 2005 Transportation Impact Fee Update Study that has been completed for Polk County and will serve as the technical support document to the ordinance. Included in this document are the revised fee schedules (one that includes county and state roads and the other includes only the county roads) as well as the necessary support material utilized in the calculations. The general equation used to compute the transportation impact fee for a given land use is:

(Demand x Cost) - Credits = Fee

The demand for travel placed on the transportation system is usually expressed in units of vehicle-miles or lane-miles of roadway capacity consumed. The cost of building capacity is typically expressed in units of dollars per vehicle-mile or lane-mile of roadway capacity. The credits are an estimate of the revenues generated by the development that are allocated to roadway construction or transportation system capacity expansion. Thus, the fee represents an "up front" payment for a portion of the cost to replace the transportation facilities consumed by a development.

This current review and update identifies the need for several changes in calculation/assumptions used to determine the existing impact fee schedule. Additional

and/or new information relevant to transportation impact fees was reviewed and used in the update. The general topics are as follows:

- Demand Component:
  - Individual land use trip characteristics;
- Cost Component:
  - County's roadway improvement cost estimates;
  - State's roadway improvement cost estimates;
- Credit Component:
  - Gasoline tax distributions and allocations;
  - Proposed 1-mil ad valorem tax credit; and
- Other variables used in the impact fee formula.

These items are all discussed in subsequent sections of this document. In addition, this summary report identifies key issues in the current impact fees for which changes are proposed and presents a brief discussion of each issue. As a result, two sets of impact fee schedules are provided: one that includes both state and county roads, and the other that includes only the county roads.

2.0 CHANGES TO CURRENT FEE VARIABLES

There are nine input components used in the current fee equation. As necessary, modifications were made to the input components to reflect the current demand, cost, and revenue data obtained for this Update Study. A review of the input components and the proposed changes to them are presented in the following sections.

2.1 Individual Land Use Trip Characteristics

The amount of road system consumed by a land development activity is calculated using the following units of measure:

- Number of trips generated;
- Length of those trips; and
- Proportion of travel that is new travel, rather than travel that might have already been on the road system.

It is useful to recognize that these trip characteristics can be reflective of average *daily* values or average *peak hour* values. The relationship between these two measures can differ significantly depending on land use, geography, and time of day of the peak hour, among other factors. For this reason, and because most of the validated trip characteristic data available through ITE and other sources represent average daily values, the analyses included in this document utilize average daily measures.

For the purpose of this Update Study, the trip characteristic variables have been obtained primarily from three sources: previous studies conducted throughout Florida (specifically in counties comparable to Polk County in terms of demographic and socio-economic characteristics), a review of the Polk FSUTMS Model trips, and the Institute of Transportation Engineers' (ITE) *Trip Generation* reference report (7th edition). The trip characteristics variables used in the calculation of the impact fee for each land use included the proposed fee schedule are presented in Appendix E. In addition, FSUTMS Model results are included in Appendix A and Florida Trip Characteristics Studies are included in Appendix B. This database was used to determine trip length, percent capture of trips, and trip rate for some land uses.

2.2 Cost of Transportation Capacity

The cost of providing transportation system capacity has increased in recent years. Information from Polk County and the Florida Department of Transportation (FDOT) regarding recent road construction costs has been used to develop a unit cost for all aspects involved in the addition of a one lane mile of roadway capacity. The following sections detail the analyses that were undertaken to review and reconcile the varying costs associated with the construction of county and state roads. Appendix C provides the data and other support information utilized in these analyses to develop appropriate cost data for use in the update of the impact fee based on roadway capacity improvements in Polk County.

2.2.1 County Costs

This section examines the construction costs associated with county roads with respect to transportation capacity improvements in Polk County. For this purpose, recently completed or on-going projects that are in the County's 2005-2009 Capital Improvement Program (CIP) and supplementary data from the County's Engineering Department were

used to identify and provide supporting cost data for roadway improvements. The cost for each roadway capacity project was separated into three (3) phases: planning/design, right-of-way (ROW) acquisition, and construction.

A total of six roadway capital projects that were recently completed or are under construction were used to determine the cost of building County roads. All of these projects were built in urban areas and resulted in a total cost of $4.5 million per lane mile. These projects are included in Appendix C, Table C-1.

Based on the project cost information for the six roadway capacity-adding projects, Table 2-1 presents the breakdown of the estimated average cost per lane mile for each phase of a typical roadway capacity-expansion project in Polk County, as well as the average total project cost. Because all county projects included were of urban design, an adjustment was made to include rural roads by using FDOT's construction cost figures. In addition, based on the discussions with County representatives, it was assumed that approximately 70 percent of future roads will be of urban design. A more detailed explanation of the County road cost is provided in Appendix C, Tables C-1, C-3, and C-5.

Table 2-1
Estimated Cost per Lane Mile by County Project Phase
Polk County

Cost Phase	Cost per Lane Mile
Design & Construction(1)	$2,048,794
Right-of-Way(2)	$1,459,817
Total Cost	**$3,508,611**

(1) Table C-7, Item (1) for County Roads
(2) Table C-7, Item (2) for County Roads

As shown in Table 2-1, based on the estimated average costs per lane mile from the analysis of the recently completed and on-going projects in Polk County and an adjustment to include roads that have rural design, the cost to build one lane mile of County road is $3.5 million. This figure is used in the impact fee schedule that includes only the County roads.

2.22 State Costs

A similar review also was completed for state roadway projects in order to estimate the typical phase and total costs for capacity-adding projects. A total of seven state projects were identified that were either completed or the full project cost was programmed. However, one of the projects (new road construction at the In-Town By-Pass) includes significantly higher ROW and construction costs; therefore, it was excluded from this analysis. In addition, similar to County projects, almost all State projects were in the urban areas of the County. Therefore, an adjustment was made to incorporate the cost of roads with rural design. Table 2-2 summarizes the estimated average cost per lane mile for state roads based on the six projects included in the analysis and the adjustments presented in Appendix C, Tables C-2, C-4, and C-6.

Table 2-2
Estimated Cost per Lane Mile by State Project Phase
Florida Department of Transportation

Cost Phase	Cost per Lane Mile
Design and Construction(1)	$2,767,727
Right-of-Way(2)	$1,795,013
Total Cost	**$4,562,740**

(1) Table C-7, Item (1) for State Roads
(2) Table C-7, Item (2) for State Roads

As indicated in Table 2-2, based on the projects that were reviewed, total cost of $4.6 million per lane mile was calculated for FDOT roadway projects in Polk County.

2.2.3 Summary of Costs (Blended Cost Analysis)

Table 2-3 summarizes the estimation of the average cost per lane mile in Polk County. This figure, which has a weighted average value of $3.9 million per lane mile, will be utilized in the revised impact fee schedule that includes state and county roads. It represents the cost to add one lane mile for county and state roads individually and combined. As noted previously, the project information used in these calculations is included in Appendix C. It should be noted that $3.9 million cost does not include carrying cost that tends to occur while a roadway is being built (approximately a 7-year process). To follow the standard practice of not including this cost and to provide a conservative estimate, this additional cost is not included in this Update Study.

Table 2-3
Estimated Cost per Lane Mile
County & FDOT Roadway Capital Projects in Polk County

Cost Phase	Cost per Lane Mile
Design and Construction(1)	$2,336,367
Right-of-Way(2)	$1,593,896
Total Cost	**$3,930,263**

(1) Table C-7, Item (1) for County and State Roads.
(2) Table C-7, Item (2) for County and State Roads.

Typically, a County's current long range transportation plan (LRTP) is utilized to help develop and/or verify this estimated unit cost for adding roadway capacity. However, at the time of this update study, Polk County is in the process of updating its LRTP. Therefore, project information relevant to the impact fee update study is not available.

2.2.4 County Road Adjustment Factor

Table 2-4 summarizes the adjustment factor to account for travel on county roads in Polk County. The adjustment factor is based on an estimation of travel demand (using vehicle miles of travel) for all state, county, and city roads. As shown in table 2-4, 32.76 percent of the total vehicle miles traveled on the Polk County Roadway Network occur on county roads (excluding travel on I-4 and SR 570). This factor was used to adjust the recommended trip lengths in the calculation of the net impact fee schedule for county roads only in Appendix E, Table E-2 and Appendix F, Table F-2.

Table 2-4
County Road Adjustment Factor in Polk County

Roadway Jurisdiction	Lane Miles without I-4 and SR 570	Lane Miles (%) without I-4 and SR 570	VMT without I-4 and SR 570	VMT (%) without I-4 and SR 570
State/Federal	808.6	38.19%	7,192,935	63.83%
County	1,214.7	57.37%	3,691,445	**32.76%**
City/Local	94.0	4.44%	384,550	3.41%
Total	2,117.3	100.00%	11,268,930	100.00%

Source: Polk County 2005 Roadway Network Database

2.3 Credit Calculations

The credit calculations included a review of revenues from gas tax and from the proposed 1-mil tax.

2.3.1 Gasoline Tax Credit (Equivalent)

The present value of gasoline taxes generated by new development over a 25-year period is credited against the cost of the system consumed by travel associated with the development. This is because travel from new development generates gasoline tax revenues, a portion of which is typically allocated to expansion of the transportation system. In the current Impact Fee calculation, credit calculation assumed that all 5 pennies from the 2nd Local Option Gas Tax were used for roadway capacity-adding improvements. This has served to generally address the allocation of revenue that would be used as a developer's credit. For the purposes of the Update Study, a more in-depth analysis has been conducted to determine the portion of 2nd Local Option Gas Tax that is allocated to capacity expansion projects. In addition, state expenditures on county roads were reviewed and a credit for the capacity expansion portion was provided.

Appendix D provides a detailed discussion of the County's financing of transportation capital projects utilizing fund balances and loan revenues. As shown in that Appendix, a total of 1.7 pennies of the County's gas tax and public service tax is allocated to retire the debt service used to fund capital expansion projects (Table D-2). An evaluation of revenues and expenditures of Fund 317, which is used to fund the current CIP projects suggested that these projects are being built with fund balance, and as such, no credit is given for these projects.

The equivalent number of pennies allocated to fund state projects was determined using information for an 18-year period of the FDOT Work Program (1993 through 2010). This information was used to develop a list of capacity-adding roadway projects similar to but more extensive than that previously utilized to determine the per-lane-mile costs of construction. A primary difference between the two groups of projects is that, in credit calculations, in addition to lane additions, intersection improvements, traffic signal projects, and other capacity-addition projects were also included. This review (which is detailed in Appendix D, Table D-3) indicates that FDOT spending generates an

equivalency of 10.8 pennies of gas tax revenue annually. The following table provides a summary of the results of the overall equivalency analysis.

Table 2-5
Equivalent Pennies of Gas Tax Revenue

Credit	Equivalent Pennies
State Gas Tax(1)	$0.1080
County Gas Tax/PST/Bond Revenues(2)	$0.0170
Subtotal	$0.1250

(1) Table D-3
(2) Table D-2

In summary, 1.7 pennies of gas tax comes from the County-managed revenues (gas tax and public service tax) and the State is estimated to spend an equivalent of 10.8 pennies on the state road program in Polk County. Therefore, a total of 12.5 pennies is used in the impact fee equation as a credit to recognize the future capital revenue that will be generated by new development.

2.3.2 1-Mil Ad-Valorem Tax

In addition to the revenue sources indicated above, approximately 13 to 37 percent of the revenues from the proposed 1-mil tax is expected to be used to fund roadway capacity expansion projects. Credit due to 1-mil tax revenues for residential uses is calculated based on a review of recent sale prices of single family homes in Polk County from the Property Appraiser's database. The 1-mil credit for non-residential land uses are based on estimated unit values from the Consultant's experience in other jurisdictions and industry knowledge. An explanation of the methodology used to estimate 1-mil credit figures and two additional impact fee schedules are included in Appendix F to present fees under this scenario.

2.4 Facility Life

The facility life relates to the time period over which gasoline tax revenues might be bonded to pay for an improvement. The life used in the current fee is 25 years, which is typical of impact fees in many other communities; therefore, no change is recommended for this variable.

2.5 Interest Rate

This is the discount rate at which gasoline tax revenues might be bonded. It is used to compute the present value of the gasoline taxes generated by new development. The previous study used a rate of 6 percent. Since the discount rate should reflect the cost to borrow money (i.e., retire a bond), it is recommended that an interest rate of five (5) percent be utilized, which reflects the decrease in interest rates over the past few years. In addition, Polk County representatives confirmed that the County is currently borrowing at approximately five percent.

2.6 Fuel Efficiency

The fuel efficiency (i.e., the average miles traveled per gallon of fuel consumed) of the fleet of motor vehicles using the road system over the next 25 years is used to estimate the quantity of gasoline consumed by travel associated with a particular land use.

Appendix D documents the calculation for the new fuel efficiency value (Table D-7), based on the following equation, where "VMT" is vehicle miles of travel and "MPG" is fuel efficiency in terms of miles per gallon.

$$Fuel\ Efficiency = \sum VMT_{Roadway\ Type} \div \sum \left(\frac{VMT_{Vehicle\ Type}}{MPG_{Vehicle\ Type}} \right)_{Roadway\ Type}$$

The methodology utilizes interstate and non-interstate VMT and average fuel efficiency data for passenger vehicles (i.e., passenger cars and other 2-axle, 4-tire vehicles, such as vans, pickups, and SUVs) and large trucks (i.e., single-unit, 2-axle, 6-tire or more trucks and combination trucks) to calculate the total gallons of fuel utilized by each of these vehicle types. The combined total VMT for the vehicle types is then divided by the combined total gallons of fuel consumed to calculate, in effect, a "weighted" fuel efficiency value that appropriately accounts for the existing fleet mix of traffic on non-interstate roadways. The VMT and average fuel efficiency data were obtained from the Federal Highway Administration's *Highway Statistics 2003*.[1] Based on the calculation completed

[1] The data used in Table D-7 in Appendix D was compiled from Table VM-1 (Section V) of the document, *Highway Statistics 2003*, Office of Highway Policy Information, Federal Highway Administration, Washington, D.C. The document can be accessed on-line at http://www.fhwa.dot.gov/policy/ohim/hs03/re.htm

in Table D-7 of Appendix D, the new fuel efficiency rate to be used in the updated impact fee equation is 17.03 miles per gallon.

2.7 Effective Days per Year

An effective 365 days per year of operation was assumed for all land uses in the current fee. However, this will not be the case for all land uses since some uses operate only on weekdays (e.g., office buildings) and/or only seasonally (e.g., schools). The use of 365 days per year, therefore, provides a "conservative" element, ensuring that gasoline taxes are adequately credited against the fee. As a result, no changes to the effective days per year are proposed in this fee update.

2.8 Capacity per Lane

An additional component of the impact fee equation is the capacity added per lane mile of roadway constructed. The current impact fee schedule applies 7,500 vehicle miles of average daily capacity added for each new lane mile of roadway constructed. This capacity level is based on a constant factor representing the capacity of roadways at the County's established level of service standard. In this Update Study, this figure is updated based on the current capacity of county roads. In addition the capacity achieved on state roads is also included.

Appendix C (Tables C-1 and C-2) also provides the listing of projects and detailed methodology used to calculate the daily capacity added per lane mile for roadways constructed in Polk County since this process is related to the calculation of the average cost per lane mile for the County that was discussed previously. Based on the analysis of County and State projects, an average of 11,013 vehicle miles of daily capacity added was calculated for the impact fee calculations that take into account both state and county roads. In addition, the cost to add one vehicle mile of capacity was calculated to be $396.

For the calculation of the fee schedule that includes only the county roads, the capacity is based on county projects only and is calculated at 8,441 vehicle miles of daily capacity.

Table 2-6 provides a summary of this analysis.

Table 2-6
Estimated Capacity Added per Lane Mile & Cost per Vehicle Mile of Capacity Added
County & State Roadway Capital Expansion Projects in Polk County

Source	Lane Miles Added(1)	Vehicle Miles of Capacity Added(2)	Total Cost(3)	Average Capacity Added Per Lane Mile(4)	Average Cost(5)
County Projects	22.20	187,390	$100,642,634	8,441	$537
State Projects	34.54	437,472	$146,974,992	12,666	$336
Total	56.74	624,862	$247,617,626		
Weighted Average Capacity Added and Cost per VMC				11,013	$396

(1) Table C-1, Item (a) for County Projects and Table C-2, Item (a) for State Projects.
(2) Table C-1, Item (d) for County Projects and Table C-2, Item (c) for State Projects.
(3) Item (1) multiplied by Item (b) in Table C-1 for County Projects. Table C-2, Item (b) provides the figure for State Projects
(4) Table C-1, Item (e) for County Projects and Table C-2, Item (d) for State Projects
(5) Total cost (Item 3) divided by vehicle miles of capacity added (Item 2) for both County and State Projects

2.9 Interstate & Toll Facility Adjustment Factor

This variable is used to recognize that Interstate highway improvements are funded by the State using earmarked State and Federal funds. The improvements to Interstate highway and toll facilities can be very expensive, thereby driving up the impact fee. However, when a large amount of new Federal dollars is expended in the County, the credit can be very high, bringing the impact fee down as a result. Limited access interstate, toll, and state facilities, then, can create havoc on an impact fee program due to the "lumpy" nature of costs and future revenues related to these projects. On that basis, travel on the Interstate system should not be assessed. However, as local trips are made on the Interstate highway, gasoline taxes funding local road construction are being generated, which should be taken into account.

Currently, Polk County has two such facilities, the Polk Parkway (Toll Facility) and I-4 (Interstate Highway) within its boundaries. In the previous impact fee study, no specific adjustments were made for Interstate highway travel. As shown in Table 2-7, using the Polk FSUTMS Model, VMT was projected for 2020 and 2030. Given that figures for both years are consistent, the 2020 model projections were used, which resulted in an adjustment factor of 11 percent. It should be noted that the table presents figures including and excluding external-to-external trips, which represent traffic that goes through Polk County,

but does not necessarily stop in the county. This traffic is excluded from the calculations since it is not part of the county development.

Table 2-7
Interstate Adjustment Factor- Polk FSUTMS VMT Model Results

	VMT including EE Trips		VMT excluding EE Trips	
	2020	2030	2020	2030
I-4	3,704,171	4,335,410	1,298,117	1,503,454
Polk Parkway	558,521	781,647	533,922	752,666
Total (I-4 & Polk Parkway)	4,262,692	5,117,057	1,832,039	2,256,120
All Roads	19,966,068	23,948,135	16,585,226	20,009,762
% of Travel (I-4 & Polk Parkway)	21.3%	21.4%	11.0%	11.3%

Source: Polk Travel Demand Model

3.0 PROPOSED FEE SCHEDULE

The following sections discuss the proposed transportation impact fee schedule for Polk County.

3.1 Proposed Impact Fee Schedule

Two sets of detailed impact fee calculations are included in Appendix E: one that includes state and county roads and the other that includes only the county roads. Further, two additional schedules that include the 1-mil credit are presented in Appendix F. These Appendices include the major land use categories and the impact fees for the individual land uses contained in each of the major categories. For each land use, these Appendices illustrate the impact fee demand component variables (trip rate, trip length, and percent new trips), the total impact fee cost, the annual gas tax credit and present value of the gas tax credit, the net impact fee, the current Polk County impact fee, if available, and the percent difference between the potential impact fee and the current fee. It should be noted that the Net Impact Fee illustrated in these Appendices represent the maximum impact fee per unit of land use that could be charged in Polk County.

For purposes of clarification, it may be useful to walk through the calculation of an impact fee for one of the land use categories. In the following example, the net impact fee is calculated for the Single-Family Residential land use category (ITE LUC 210), using information from the proposed impact fee schedule included in Appendix E (Table E-1).

For each land use category, the following equations are utilized to calculate the net impact fee:

Net Impact Fee = Total Impact Cost – Gas Tax Credit

Where:

Total Impact Cost *= ((Trip Rate × Recommended Trip Length × % Non-Passerby) / 2) × (1 - Toll Facility Adj. Factor) × (Cost per Lane Mile / Avg. Capacity Added per Lane Mile)*

Gas Tax Credit *= Present Value (Annual Gas Tax), given 5% interest rate & 25-year facility life*

Annual Gas Tax *= (((Trip Rate × Assessable Trip Length × % Non-Passerby) / 2) × Effective Days per Year × $/Gallon to Capital) / Fuel Efficiency*

Each of the inputs has been discussed previously in this document; however, for purposes of this example, brief definitions for each are provided below, along with the actual inputs for the Single-Family Residential category.

- *Trip Rate* = the average daily trip generation rate, in vehicle-trips/day (7.41)
- *Recommended Trip Length* = the actual average trip length for the category, in vehicle-miles (7.25)
- *Assessable Trip Length* = average trip lengths represent travel on the functionally-classified road system, but gas taxes are collected for travel on all roads including local roads; therefore, an adjustment factor of 0.5 miles was added to the recommended trip length of each land use category to account for this (7.25 + 0.50 = 7.75)
- *% Non-Passerby* = adjustment factor to account for trips that are already on the roadway (100%)
- The total daily miles of travel generated by a particular category (i.e., rate*length*% non-capture) is divided by two to prevent the double-counting of travel generated among land use codes since every trip has an origin and a destination.
- *Toll Facility Adjustment Factor* = adjustment factor to account for the travel demand occurring on interstate highways and/or toll facilities (11.0%)
- *Cost per Lane Mile* = unit cost to construct one lane mile of roadway, in $/lane-mile ($3,930,263)
- *Average Capacity Added per Lane Mile* = represents the average daily traffic on one travel lane at capacity for one lane mile of roadway, in vehicles/lane-mile/day (11,013)
- *Present Value* = calculation of the present value of a uniform series of cash flows, gas tax payments in this case, given an interest rate, "i," and a number of periods, "n;" for 5% interest and a 25-year facility life, the uniform series present worth factor is 14.0939
- *Effective Days per Year* = 365 days
- *$/Gallon to Capital* = the amount of gas tax revenue per gallon of fuel that is used for capital improvements, in $/gallon ($0.125)
- *Fuel Efficiency* = average fuel efficiency of vehicles, in vehicle-miles/gallon (17.03)

Using these inputs, a net impact fee can be calculated for the Single-Family Residential land use category as follows.

Total Impact Cost = ((7.41 × 7.25 × 1.0) / 2) × (1–0.11) × ($3,930,263 / 11,013) = $8,532
Annual Gas Tax = (((7.41 × 7.75 × 1.0) / 2) × 365 × $0.125) / 17.03 = $77
Gas Tax Credit = $77 × 14.0939 = $1,084
Net Impact Fee = $8,532 - $1,084 = $7,447

The difference between the two schedules presented in Tables E-1 and E-2 includes adjustments to trip length, vehicle miles of capacity added, the cost per lane mile, and credit variables. The schedules in Tables F-5 and F-6 present the effects of the 1-mil credit on the schedules with county and state roads under two sets of assumptions. The credit due to the additional 1-mil ad-valorem tax is calculated at $1,230 per dwelling unit for single family homes under the first set of assumptions (Option 1) and at $433 under the second set (Option 2). This would lower the net impact fee calculated above to $5,844 under Option 1 and $6,373 under Option 2.

3.2 Review of Rates in Other Counties

The impact fee programs of counties adjacent or proximate to Polk County were reviewed in this section. A summary of this review is included in Tables 3-1 and 3-2. A total of seven counties and two cities in Polk County (Lakeland and Haines City) were reviewed for impact fee comparison purposes. Information in Tables 3-1 and 3-2 includes six land uses. Proposed impact fee figures for Polk County in Table 3-1 do not include the credit due to the proposed 1-mil tax. Table 3-2 shows the proposed impact fee for Polk County including the 1-mil tax credit. Finally, the date of the last technical study update and the adoption percentage are also included in the tables.

Table 3-1
Impact Fee Comparisons (Without 1-Mil Credit)

Land Use	Units	Polk (Current)	Polk (Proposed State & County)	Polk (Proposed County Roads Only)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Date of Last Update		2004	2005	2005	1984	2004	2003	2004	2001	2002	2004	2003	2004
Adopted Percentage		65%	N/A	N/A	84%	92%	100%	100%	64%	100%	100%	20%	25%
Single Family	du	$2,705	$7,447	$3,510	$1,553	$3,636	$4,286	$2,687	$2,189	$5,985	$3,480	N/A	$797
Manufacturing/industrial	1,000 sf	$772	$2,603	$1,230	$994	$1,305	$2,824	$1,289	$1,182	N/A	$1,093	N/A	$318
Office (less than 100,000 sf)	1,000 sf	$2,552	$10,897	$5,148	$2,326	$4,958	$5,692	$4,882	$2,883	$9,007	$4,125	$1,367	$1,303
Retail (100,000- 299,999 sf)	1,000 sf	$4,598	$9,483	$4,547	$4,529	$6,535	$10,475	$8,610	$2,174	$10,387	$3,941	N/A	$2,707
Fast Food with drive-thru	1,000 sf	$18,046	$98,581	$47,058	$7,726	$42,662	$71,031	$22,479	$17,706	$54,273	$39,649	N/A	$20,660
Bank with Drive-in	1,000 sf	$14,306	$52,897	$25,213	$13,043	$27,891	$27,080	$18,688	$12,207	$28,199	$21,377	N/A	$10,880

Source: Impact Fee Schedules

(1) An average of the ten impact fee assessment zones were used for each land use. For the single family land use category, the single family detached residential impact fee was used. For the office (50,000-99,999 sf) category, the general office (50,000 sf only) was used. Since the last technical study update in 1984, the fee schedule has remained unchanged except for changes in trip rates.

(2) An average of the retail (50,000 -200,000 gsf) and retail (200,001-400,000 gsf) was used for the retail category.

(3) An average of the five impact fee districts was used for comparison.

(4) The fast food restaurant land use in Orange County was used for the fast food with drive-thru category. An average of the retail (100,000 - 200,000 sf) and retail (200,000-300,000 sf) was taken for the retail (100,000 - 299,999 sf) category.

(5) The office with 30,001-100,000 GSF impact fee was used for the office land use category. An average of the general commercial 50,000 -200,000 GSF and 200,001 - 600,000 GSF was taken for comparing the retail (100,000 - 299,999 sf) land use.

(6) The single family with 1,500-2,499 sf was used for the single-family land use category. General industrial was used for the manufacturing/industrial land use category and an average of the retail 100,001-150,000 sf, retail 150,001 - 200,000 sf, and retail 200,001- 400,000 sf land use categories was used for the retail category. An average was also taken of the office with less than 50,000 sf and office with 50,001 - 100,000 sf land use categories for the comparable land use of office (less than 100,000 sf) category.

(7) An average of the retail with 50,001-200,000 sf and retail with over 200,000 sf was used for the retail (100,000 - 299,999 sf) category.

(8) Lakeland assesses an impact fee based on the 2002 Transportation Impact Fee Study. The fee was adopted in February 2004 at 20% of the recommended

Table 3-2
Impact Fee Comparisons (With 1-Mil Credit)

Land Use	Units	Polk (Current)	Polk (Proposed State & County Roads with 1-Mil Credit)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Date of Last Update		2004	2005	2005	1984	2004	2003	2004	2001	2002	2004	2003	2004
Adopted Percentage		65%	N/A	N/A	84%	92%	100%	100%	64%	100%	100%	20%	25%
Single Family	du	$2,705	$5,844	$6,373	$1,553	$3,636	$4,286	$2,687	$2,189	$5,985	$3,480	N/A	$797
Manufacturing/Industrial	1,000 sf	$772	$1,296	$1,977	$994	$1,305	$2,824	$1,289	$1,182	N/A	$1,093	N/A	$318
Office (less than 100,000 sf)	1,000 sf	$2,552	$9,178	$9,521	$2,326	$4,958	$5,692	$4,882	$2,883	$9,007	$4,125	$1,367	$1,303
Retail (100,000- 299,999 sf)	1,000 sf	$4,598	$7,757	$8,095	$4,529	$6,535	$10,475	$8,610	$2,174	$10,387	$3,941	N/A	$2,707
Fast Food with drive-thru	1,000 sf	$18,046	$91,786	$88,470	$7,726	$42,662	$71,031	$22,479	$17,706	$54,273	$39,649	N/A	$20,660
Bank with Drive-in	1,000 sf	$14,306	$48,758	$47,357	$13,043	$27,891	$27,080	$18,688	$12,207	$28,199	$21,377	N/A	$10,880

Source: Impact Fee Schedules

(1) An average of the ten impact fee assessment zones were used for each land use. For the single family land use category, the single family detached residential impact fee was used. For the office (50,000-99,999 sf) category, the general office (50,000 sf only) was used. Since the last technical study update in 1984, the fee schedule has remained unchanged except for changes in trip rates.

(2) An average of the retail (50,000 -200,000 gsf) and retail (200,001-400,000 gsf) was used for the retail category.

(3) An average of the five impact fee districts was used for comparison.

(4) The fast food restaurant land use in Orange County was used for the fast food with drive-thru category. An average of the retail (100,000 - 200,000 sf) and retail (200,000-300,000 sf) was taken for the retail (100,000 - 299,999 sf) category.

(5) The office with 30,001-100,000 GSF impact fee was used for the office land use category. An average of the general commercial 50,000 -200,000 GSF and 200,001 - 600,000 GSF was taken for comparing the retail (100,000 - 299,999 sf) land use.

(6) The single family with 1,500-2,499 sf was used for the single-family land use category. General industrial was used for the manufacturing/industrial land use category and an average of the retail 100,001-150,000 sf, retail 150,001 - 200,000 sf, and retail 200,001- 400,000 sf land use categories was used for the retail category. An average was also taken of the office with less than 50,000 sf and office with 50,001 - 100,000 sf land use categories for the comparable land use of office (less than 100,000 sf) category.

(7) An average of the retail with 50,001-200,000 sf and retail with over 200,000 sf was used for the retail (100,000 - 299,999 sf) category.

APPENDIX A

Polk County Travel Demand Model Data

Appendix A presents results derived from the Polk County Travel Demand Model. More specifically, Table A-1 presents the vehicle trips per dwelling unit. Table A-2 presents trip lengths. This information was evaluated in determining trip characteristics for individual land uses incorporated into the impact fee schedule.

Table A-1
Polk Travel Demand Model - Vehicle Trips Per Dwelling Unit

Mode Split Summary	Alone	1 Pass.	2+ Pass	Vehicle Trips	Total Occ. DU	VT per Occ. DU
HBW	297,962	63,230	11,914	333,548	137,686	2
HBNW	394,630	436,675	211,670	683,524	137,686	5
Total	692,592	499,905	223,584	1,017,073		7.39
Summary of Choice Trips	**Alone**	**1 Pass.**	**2+ Pass**	**Vehicle Trips**	**Total Occ. DU**	**VT per Occ. DU**
HBW	284,955	63,230	11,914	320,541	137,686	2
HBNW	330,396	436,675	211,670	619,290	137,686	4
Total	615,351	499,905	223,584	939,832		6.83

Table A-2
Polk County Travel Demand Model-Trip Lengths

Trip Purpose:	HBW	HBSH	HBSR	HBM	NHB	T/I	I/E	Average Non-Local Vehicle Trip Length (Miles)
Average Trip Length (Miles):	9.83	8.12	8.60	8.82	7.94	9.00	14.83	
Vehicle Occupancy:	1.12	1.54	1.54	1.54	1.62	1.00	1.00	
Residential Percent Person - Trips by Purpose								
Single-Family:	21%	12%	18%	31%	8%	7%	2%	9.11
Multi-Family:	21%	9%	17%	31%	10%	8%	3%	9.2
Hotel/Motel:	14%	24%	35%	27%	0%	0%	0%	8.8

APPENDIX B

Florida Studies Trip Characteristics Database

Florida Studies Trip Characteristics Database

Industrial Park (ITE LUC 130)

General Development	Size (1000 PHF2,units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT per ksf	Source
Industrial Park	165.0	Sarasota Co, FL	Jan-00	58	58	16.95	-	8.0	-	135.6	Sarasota County
Industrial Park	367.0	Sarasota Co, FL	Jan-00	86	86	9.32	-	10.1	-	94.1	Sarasota County
Industrial Park	100.0	Sarasota Co, FL	Jan-00	26	26	8.08	-	6.6	-	40.0	Sarasota County
Total Size	632.0										

Average Trip Length: 8.2
Weighted Average Trip Length: 9.4

Weighted Percent New Trip Average: -

Weighted Average Trip Generation Rate: 10.80
ITE Average Trip Generation Rate: 6.96

Single-Family Detached Housing (ITE LUC 210)

General Development	Size units	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Single Family	-	Gwinnett Co., GA	12/03-1/04	-	-	5.8	-	5.4	N/A	31.3	Street Smarts
Single Family	-	Gwinnett Co., GA	12/13-1/04	-	-	5.4	-	6.1	N/A	32.9	Street Smarts
Single Family	76	Hernando Co., FL	5/24/98	148	148	10.0	9a-6p	4.9	N/A	48.5	Tindale-Oliver & Associates
Single Family	301	Hernando Co., FL	5/24/98	264	264	8.9	9a-6p	3.3	N/A	29.3	Tindale-Oliver & Associates
Single Family	232	Hernando Co., FL	5/24/98	182	182	7.2	9a-6p	5.0	N/A	36.5	Tindale-Oliver & Associates
Single Family	125	Hernando Co., FL	5/24/98	205	205	8.2	9a-6p	6.0	N/A	49.3	Tindale-Oliver & Associates
Single Family	78	Sarasota Co, FL	Jun-93	70	70	10.0	-	6.0	N/A	60.2	Sarasota County
Single Family	79	Sarasota Co, FL	Jun-93	86	86	9.5	-	4.4	N/A	43.0	Sarasota County
Single Family	282	Sarasota Co, FL	Jun-93	148	148	8.8	-	6.4	N/A	55.5	Sarasota County
Single Family	393	Sarasota Co, FL	Jun-93	207	207	7.8	-	5.4	N/A	41.9	Sarasota County
Single Family	97	Sarasota Co, FL	Jun-93	33	33	13.2	-	3.0	N/A	39.6	Sarasota County
Single Family	193	Sarasota Co, FL	Jun-93	123	123	6.9	-	4.8	N/A	31.5	Sarasota County
Single Family	135	Sarasota Co, FL	Jun-93	75	75	8.1	-	5.9	N/A	47.5	Sarasota County
Single Family	152	Sarasota Co, FL	Jun-93	63	63	8.6	-	7.3	N/A	62.4	Sarasota County
Single Family		Volusia Co, Fl							N/A		
Single Family		Volusia Co, Fl							N/A		
Single Family		Volusia Co, Fl							N/A		
Single Family	215	Charlotte Co, FL	Oct-97	158		7.6	9a-5p	4.6	N/A	35.0	Tindale-Oliver & Associates
Single Family	142	Charlotte Co, FL	Oct-97	245		5.2	9a-5p	4.1	N/A	21.3	Tindale-Oliver & Associates
Single Family	383	Charlotte Co, FL	Oct-97	516		8.4	9a-5p	5.0	N/A	42.0	Tindale-Oliver & Associates
Single Family	257	Charlotte Co, FL	Oct-97	225		7.6	9a-5p	7.4	N/A	56.2	Tindale-Oliver & Associates
Single Family	345	Charlotte Co, FL	Oct-97	161		7.0	9a-5p	6.6	N/A	46.2	Tindale-Oliver & Associates
Single Family	1169	Charlotte Co, FL	Oct-97	348		6.1	9a-5p	8.0	N/A	48.8	Tindale-Oliver & Associates
Single Family	441	Charlotte Co, FL	Oct-97	195		8.2	9a-5p	4.7	N/A	38.5	Tindale-Oliver & Associates
Single Family	150	Charlotte Co, FL	Oct-97	160		5.0	9a-5p	10.8	N/A	54.0	Tindale-Oliver & Associates
Single Family	135	Charlotte Co, FL	Oct-97	230		5.3	9a-5p	7.9	N/A	41.9	Tindale-Oliver & Associates
Single Family	368	Charlotte Co, FL	Oct-97	152		6.6	9a-5p	5.7	N/A	37.6	Tindale-Oliver & Associates
Single Family	52	Lake Co, FL	Apr-02	212		10.0	7a-6p	7.6	N/A	76.0	Tindale-Oliver & Associates
Single Family	49	Lake Co, FL	Apr-02	170		6.7	7a-6p	10.2	N/A	68.3	Tindale-Oliver & Associates
Single Family	126	Lake Co, FL	Apr-02	217		9.5	7a-6p	8.3	N/A	70.6	Tindale-Oliver & Associates
Single Family	770	Collier Co, FL	Dec-99	175		4.3	8a-6p	5.0	N/A	21.4	Tindale-Oliver & Associates
Single Family	400	Collier Co, FL	Dec-99	399		7.8	8a-6p	6.4	N/A	49.9	Tindale-Oliver & Associates
Single Family	90	Collier Co, FL	Dec-99	91		12.8	8a-6p	11.4	N/A	145.9	Tindale-Oliver & Associates
Single Family	189	Pasco Co, FL	Apr-02	261		7.5	8a-6p	9.0	N/A	67.1	Tindale-Oliver & Associates
Single Family	74	Pasco Co, FL	Apr-02	188		8.2	8a-6p	6.0	N/A	48.7	Tindale-Oliver & Associates
Single Family	55	Pasco Co, FL	Apr-02	133		6.8	8a-6p	8.1	N/A	55.2	Tindale-Oliver & Associates
Single Family	60	Pasco Co, FL	Apr-02	108		7.7	8a-6p	8.8	N/A	67.8	Tindale-Oliver & Associates
Single Family	70	Pasco Co, FL	Apr-02	188		7.8	8a-6p	6.0	N/A	47.0	Tindale-Oliver & Associates
Single Family	364	Citrus Co, FL	Oct-03	345		7.2	7a-6p	9.1	N/A	65.8	Tindale-Oliver & Associates
Single Family	374	Citrus Co, FL	Oct-03	248		12.3	7a-6p	6.9	N/A	84.6	Tindale-Oliver & Associates
Single Family	306	Citrus Co, FL	Oct-03	148		8.4	7a-6p	3.9	N/A	33.1	Tindale-Oliver & Associates
Single Family	111	Citrus Co, FL	Oct-03	273		8.7	7a-6p	7.7	N/A	66.7	Tindale-Oliver & Associates
Single Family	231	Citrus Co, FL	Oct-03	155		5.7	7a-6p	4.8	N/A	27.5	Tindale-Oliver & Associates
Total Size	9,079.0										

Average Trip Length: 6.3
Weighted Average Trip Length: 6.3

Weighted Average Trip Generation Rate: 7.41
ITE Average Trip Generation Rate: 9.57

Apartment (ITE LUC 220)

General Development	Size units	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Apartment	243.0	Sarasota Co, FL	Jun-93	38	38	5.8	-	11.5	-	67.2	Sarasota County
Apartment	212.0	Sarasota Co, FL	Jun-93	42	42	5.6	-	5.2	-	30.1	Sarasota County
Total Size	455.0										

Average Trip Length: 8.4
Weighted Average Trip Length: 8.8

Weighted Average Trip Generation Rate: 5.61
ITE Average Trip Generation Rate: 6.72

Residential Condominium/Townhouse (ITE LUC 230)

General Development	Size units	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Condominium	128.0	Hernando Co., FL	May-98	198	198	6.5	9a-6p	5.2	N/A	33.5	Tindale-Oliver & Associates
Condominium	31.0	Hernando Co., FL	May-98	31	31	6.1	9a-6p	5.0	N/A	30.5	Tindale-Oliver & Associates
Condominium	248.0	Pasco Co, FL	Apr-02	353	353	4.2	9a-6p	3.5	N/A	15.0	Tindale-Oliver & Associates
Condominium	229	Pasco Co, FL	Apr-02	198	198	4.8	9a-6p	12.1	N/A	57.7	Tindale-Oliver & Associates
Total Size	536.0				Average Trip Length: 6.4						
					Weighted Average Trip Length: 5.8						

Weighted Average Trip Generation Rate: 4.97
ITE Average Trip Generation Rate: 5.86

Mobile Home Park (ITE LUC 240)

General Development	Size units	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Mobile Home Park	1892.0	Hernando Co., FL	May-98	425	425	4.1	9a-6p	4.1	N/A	17.1	Tindale-Oliver & Associates
Mobile Home Park	82.0	Marion County, FL	Jul-91	58	58	10.8	24hr.	3.7	N/A	40.2	Tindale-Oliver & Associates
Mobile Home Park	87.0	Marion County, FL	Jul-91	22	22	5.4	48hrs.	2.3	N/A	12.4	Tindale-Oliver & Associates
Mobile Home Park	137.0	Marion County, FL	Jul-91	22	22	3.1	24hr.	4.9	N/A	15.1	Tindale-Oliver & Associates
Mobile Home Park	235	Sarasota Co, FL	Jun-93	100	100	3.5	-	5.1	N/A	17.9	Sarasota County
Mobile Home Park	998	Sarasota Co, FL	Jun-93	181	181	4.2	-	4.4	N/A	18.4	Sarasota County
Total Size	3409.0				Average Trip Length: 4.3						
					Weighted Average Trip Length: 4.1						

Weighted Average Trip Generation Rate: 4.25
ITE Average Trip Generation Rate: 4.99

Retirement Community/Senior Adult Housing-Detached (ITE LUC 251)

General Development	Size units	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Retirement Community	67	Lakeland, FL	3/28-4/2/90	28	24	3.5	9a-4p	2.4	92.0	7.9	Tindale-Oliver & Associates
Total Size	67				Average Trip Length: 2.4						
					Weighted Average Trip Length: 2.4						

Weighted Percent New Trip Average: 92.0

Weighted Average Trip Generation Rate: 3.50
ITE Average Trip Generation Rate: 3.71

Congregate Care Facility (ITE LUC 253)

General Development	Size units	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Retirement Community	200.0	Palm Harbor, FL	Oct-89	58	40	-	9am-5pm	3.4	69.0	-	Tindale-Oliver & Associates
Retirement Community	72.0	Pinellas Park, FL	Aug-89	25	19	3.5	9am-5pm	2.2	79.0	6.1	Tindale-Oliver & Associates
Total Size	272.0				Average Trip Length: 2.8						
					Weighted Average Trip Length: 3.1						

Weighted Percent New Trip Average: 71.8

Weighted Average Trip Generation Rate: 3.50
ITE Average Trip Generation Rate: 2.02

Elderly Housing -Attached (ITE LUC 252)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Retirement Community	208	Sun City Center, FL	Oct-91	728	728	2.5	24hr	3.3	-	8.1	Tindale-Oliver & Associates
Total Size	208.0				Average Trip Length: 3.3						
					Weighted Average Trip Length: 3.3						

Percent New Trip Average: -

Weighted Average Trip Generation Rate: 2.46
ITE Average Trip Generation Rate: 3.48

Elderly Housing - Detached (ITE LUC -)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Retirement Community	2688	Sun City Center, FL	Oct-91	1145	1145	6.1	24hr	3.2	-	19.7	Tindale-Oliver & Associates
Total Size	2688.0				Average Trip Length: 3.2						
					Weighted Average Trip Length: 3.2						

Percent New Trip Average: -

Weighted Average Trip Generation Rate: 6.09
ITE Average Trip Generation Rate: -

Active Adult Community (ITE LUC -)

General Development	Occupied dus	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Residential Community	450	Leesburg	Oct-99			4.5	24hr	11.4	-	51.3	Tindale-Oliver & Associates
Residential Community	545	Leesburg	Oct-99			3.8	24hr	8.3	-	31.2	Tindale-Oliver & Associates
Residential Community	810	Clermont	Oct-99			3.5	24hr	3.5	-	12.0	Tindale-Oliver & Associates
Total Size	1800.0				Average Trip Length: 7.7						
					Weighted Average Trip Length: 6.9						

Weighted Percent New Trip Average: -

Weighted Average Trip Generation Rate: 3.81
ITE Average Trip Generation Rate: -

Hotel (ITE LUC 310)

General Development	Size (rooms)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Hotel	174.0	Pinellas Co.,FL	Aug-89	134	106	12.5	7-11a/3-7p	6.3	79.0	62.2	Tindale-Oliver & Associates
Hotel	114.0	Pinellas Co.,FL	Oct-89	30	14	7.3	12-7:30p	6.2	47.0	21.3	Tindale-Oliver & Associates

Total Size 288.0

Average Trip Length: 6.2

Weighted Average Trip Length: 6.3

Weighted Percent New Trip Average: 66.3

Weighted Average Trip Generation Rate: 10.44

ITE Average Trip Generation Rate: 8.17

Motel (ITE LUC 320)

General Development	Size (rooms)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Motel	54	Pinellas Co.,FL	Oct-89	32	22	-	12p-7p	3.8	69.0	-	Tindale-Oliver & Associates
Motel	48	Pinellas Co.,FL	Oct-89	48	24	-	10a-2:20p	2.8	65.0	-	Tindale-Oliver & Associates
Motel	120	Pinellas Co.,FL	Oct-89	26	22	-	2p-7p	5.2	84.6	-	Tindale-Oliver & Associates

Total Size 222.0

Average Trip Length: 3.9

Weighted Average Trip Length: 4.0

Weighted Percent New Trip Average: 76.6

Weighted Average Trip Generation Rate: -

ITE Average Trip Generation Rate: 5.63

Resort Hotel (ITE LUC 330)

General Development	Size (rooms)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Business Hotel	207	Pinellas Co.,FL	Sep-89	118	110	18.6	9a-7p	2.7	93.3	46.9	Tindale-Oliver & Associates
Business Hotel	390	Pinellas Co.,FL	Sep-89	118	90	-	10a-7p	7.9	76.0	-	Tindale-Oliver & Associates

Total Size 597.0

Average Trip Length: 5.3

Weighted Average Trip Length: 5.3

Weighted Percent New Trip Average: 83.3

Weighted Average Trip Generation Rate: 18.60

ITE Average Trip Generation Rate: -

Movie Theater with Matinee (ITE LUC 444)

General Development	Size (screens)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Movie Theater	8.0	Pinellas Co.,FL	Oct-89	151	116	113.1	2p-8p	2.7	77.0	235.1	Tindale-Oliver & Associates
Movie Theater	12.0	Pinellas Co.,FL	Sep-89	122	116	63.4	2p-8p	1.9	95.0	114.4	Tindale-Oliver & Associates

Total Size 20.0

Average Trip Length: 2.3

Weighted Average Trip Length: 2.2

Weighted Percent New Trip Average: 87.8

Weighted Average Trip Generation Rate: 83.28

ITE Average Trip Generation Rate: 153.33

Health Club (ITE LUC 492)

General Development	Size (1000 Ft^2 Junble)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Health Spa	-	Tampa, FL	Mar-86	33	31	-	-	7.9	94.0	-	Kimley-Horn & Associates

Average Size:

Average Trip Length: 7.9

Percent New Trip Average: 94.0

Average Trip Generation Rate: -

ITE Average Trip Generation Rate: 32.93

Day Care Center (ITE LUC 565)

General Development	Size (1000 Ft^2 Junble)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Day Care Center	5.6	Pinellas Co.	Aug-89	94	66	67.0	7a-6p	1.9	70.0	89.1	Tindale-Oliver & Associates
Day Care Center	10.0	Pinellas Co.	Sep-89	179	134	67.0	7a-6p	2.1	75.0	105.5	Tindale-Oliver & Associates
Day Care Center	-	Tampa, FL	Mar-86	28	25	-	-	2.6	89.0	-	Kimley-Horn & Associates

Total Size 15.6

Average Trip Length: 2.2

Weighted Average Trip Length: 2.0

Weighted Percent New Trip Average: 73.2

Weighted Average Trip Generation Rate: 67.00

ITE Average Trip Generation Rate: 79.26

Nursing Home (ITE LUC 620)

General Development	Size (beds)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Nursing Home	120	Lakeland, FL	Mar-90	74	68	2.9	11a-4p	2.6	89.0	6.6	Tindale-Oliver & Associates

Total Size 120

Average Trip Length: 2.6

Weighted Average Trip Length: 2.6

Weighted Percent New Trip Average: 89.0

Weighted Average Trip Generation Rate: 2.66

ITE Average Trip Generation Rate: 2.37

Clinic (ITE LUC 630)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Medical Clinic	103.9	Largo, FL	Aug-89	614	572	37.0	7a-430p	5.1	93.0	175.6	Tindale-Oliver & Associates
Medical Clinic	-	St. Petersburg, FL	Oct-89	280	252	-	8a-5p	4.1	90.0	-	Tindale-Oliver & Associates
Total Size	103.9										

Average Trip Length: 5.1
Weighted Average Trip Length: 5.1

Weighted Percent New Trip Average: 93.0

Weighted Average Trip Generation Rate: 37.03
ITE Average Trip Generation Rate: 31.45

General Office Building (ITE LUC 710)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
General Office	98.0	Gwinnett Co., GA	12/13-18/92	-	-	4.3	-	5.4	-	-	Street Smarts
General Office	180.0	Gwinnett Co., GA	12/13-18/92	-	-	3.8	-	5.9	-	-	Street Smarts
General Office	262.8	St. Petersburg, FL	Sep-89	291	274	-	7a-5p	3.4	94.0	-	Tindale-Oliver & Associates
General Office	187.0	Pinellas Co.	Oct-89	431	368	18.5	7a-5p	6.3	90.0	104.8	Tindale-Oliver & Associates
General Office	14.3	Sarasota Co, FL	Jun-93	14	14	48.9	-	11.3	-	529.4	Sarasota County
Total Size	742.1										

Average Trip Length: 5.1
Weighted Average Trip Length: 5.1

Weighted Percent New Trip Average: 92.3

Weighted Average Trip Generation Rate: 10.84
ITE Average Trip Generation Rate: 11.01

Single Tenant Office Building (ITE LUC 715)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Single Tenant Office	82.0	Sarasota Co, FL	Jun-93	142	142	17.6	-	6.6	-	116.1	Sarasota County
Single Tenant Office	84.0	Sarasota Co, FL	Jun-93	79	79	11.5	-	7.2	-	83.1	Sarasota County
Total Size	166.0										

Average Trip Length: 6.9
Weighted Average Trip Length: 6.9

Weighted Percent New Trip Average: -

Weighted Average Trip Generation Rate: 14.53
ITE Average Trip Generation Rate: 11.57

Medical-Dental Office Building (ITE LUC 720)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Medical Office	28.0	Hernando Co., FL	May-96	202	189	49.8	9a-8p	8.1	93.8	282.8	Tindale-Oliver & Associates
Medical Office	58.4	Hernando Co., FL	May-96	390	349	28.5	9a-8p	6.5	89.5	166.1	Tindale-Oliver & Associates
Medical Office	-	St. Petersburg, FL	Nov-89	34	30	57.2	9a-4p	1.2	88.0	-	Tindale-Oliver & Associates
Medical Office	14.8	Palm Harbor, FL	Oct-89	104	76	34.0	9a-5p	6.3	73.0	156.3	Tindale-Oliver & Associates
Medical Office	-	Tampa, FL	Mar-88	33	28	-	-	6.0	79.0	-	Kimley-Horn & Associates
Medical Office	30.4	Charlotte Co, FL	Oct-97		324	39.8	9a-5p	3.3	83.5	109.7	Tindale-Oliver & Associates
Medical Office	28.0	Charlotte Co, FL	Oct-97		188	31.0	9a-5p	3.8	81.6	91.0	Tindale-Oliver & Associates
Medical Office	11.0	Charlotte Co, FL	Oct-97		188	49.5	9a-5p	4.6	92.1	209.7	Tindale-Oliver & Associates
Medical Office	38.9	Citrus Co, FL	Oct-03		168	32.3	8-6p	6.8	97.1	213.0	Tindale-Oliver & Associates
Medical Office	10.0	Citrus Co, FL	Nov-03		340	40.6	8-630p	6.2	92.4	232.3	Tindale-Oliver & Associates
Medical Office	5.3	Citrus Co, FL	Dec-03		20	28.4	8-5p	5.3	95.2	146.8	Tindale-Oliver & Associates
Total Size	224.5										

Average Trip Length: 5.5
Weighted Average Trip Length: 5.5

Weighted Percent New Trip Average: 88.9

Average Trip Generation Rate: 35.59
ITE Average Trip Generation Rate: 36.13

Office Park (ITE LUC 750)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Office Park	30.0	Sarasota Co, FL	Jun-93	10	10	9.1	-	3.0	-	81.9	Sarasota County
Office Park	36.0	Sarasota Co, FL	Jun-93	17	17	20.5	-	8.3	-	170.2	Sarasota County
Office Park	45.0	Sarasota Co, FL	Jun-93	42	42	37.0	-	4.9	-	181.3	Sarasota County
Total Size	111.0										

Average Trip Length: 7.4
Weighted Average Trip Length: 7.1

Weighted Percent New Trip Average: -

Weighted Average Trip Generation Rate: 24.11
ITE Average Trip Generation Rate: 11.42

Business Park (ITE LUC 770)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Business Park	211.1	Collier Co, FL			284	17.51	8a-6p	5.4	93.0	89.9	Tindale-Oliver & Associates
Business Park	56.0	Collier Co, FL			43	11.53	8a-6p	5.7	79.0	51.9	Tindale-Oliver & Associates
Business Park	14.1	Collier Co, FL			55	33.48	8a-6p	3.8	72.7	87.8	Tindale-Oliver & Associates
	291.2										

Average Trip Length: 4.9
Weighted Average Trip Length: 5.4

Weighted Percent New Trip Average: 88.8

Weighted Average Trip Generation Rate: 17.22
ITE Average Trip Generation Rate: 12.76

Building Materials and Lumber Store (ITE LUC 812)

General Development	Size (1000 Ft^2/Units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Plumbing	86.9	Tampa, FL	Jun-93	40	-	-	7a-430p	6.8	73.0	-	Tindale-Oliver & Associates
Plumbing	98.5	Tampa, FL	Jun-93	40	-	-	7a-430p	6.0	-	-	Tindale-Oliver & Associates
Plumbing	-	Tampa, FL	Jun-93	40	-	-	7a-430p	5.3	75.7	-	Tindale-Oliver & Associates
Total Size	185.4										

Average Trip Length: [illegible]
Weighted Average Trip Length: [illegible]
Weighted Percent New Trip Average: 74.4

Weighted Average Trip Generation Rate: -
ITE Average Trip Generation Rate: 45.16

Free-Standing Discount Superstore (ITE LUC 813)

General Development	Size (1000 Ft^2/Units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Discount Superstore	203.8	Citrus Co, FL	Nov-03		236	55.0	8a-6p	5.8	91.8	298.5	Tindale-Oliver & Associates
Total Size	203.8										

Average Trip Length: [illegible]
Weighted Average Trip Length: [illegible]
Weighted Percent New Trip Average: 91.8

Weighted Average Trip Generation Rate: 55.01
ITE Average Trip Generation Rate: 49.21

Specialty Retail Center (ITE LUC 814)

General Development	Size (1000 Ft^2/Units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Retail Center	56.5	Orlando, FL	Jan-96	-	502		varied	3.5	87.9	-	LCE, Inc. *
Electronics Retail	12.0	Collier Co., FL	May-99		13	19.7	8a-6p	3.7	75.0	54.7	Tindale-Oliver & Associates
Hardware Store	12.0	Collier Co., FL	May-99		146	127.5	8a-6p	2.2	84.3	240.8	Tindale-Oliver & Associates
Total Size	80.5										

Average Trip Length: [illegible]
Weighted Average Trip Length: [illegible]
Weighted Percent New Trip Average: 85.4

Weighted Average Trip Generation Rate: 73.60
ITE Average Trip Generation Rate: 44.32

Shopping Center (ITE LUC 820)

General Development	Size (1000 Ft^2/Units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Mall	1192.0	St. Petersburg, FL	Aug-89	384	298	-	11a-7p	3.8	78.0	-	Tindale-Oliver & Associates
Mall	425.0	Seminole, FL	Oct-89	874	586	-	-	-	87.0	-	Tindale-Oliver & Associates
Mall	698.0	Pinellas Park, FL	Sep-89	485	388	-	9a-6p	3.2	80.0	-	Tindale-Oliver & Associates
Shopping Center	107.8	Hernando Co., FL	May-98	608	331	77.6	9a-6p	4.7	54.5	197.9	Tindale-Oliver & Associates
Shopping Center	-	Collier County, FL	Aug-91	68	64	-	-	3.3	94.1	0.0	Tindale-Oliver & Associates
Shopping Center	-	Collier County, FL	Aug-91	209	154	-	-	2.8	74.0	0.0	Tindale-Oliver & Associates
Shopping Center	-	Tampa, FL	Mar-86	527	346	-	-	-	98.0	-	Kimley-Horn & Associates
Shopping Center	-	Tampa, FL	Mar-89	170	-	-	-	1.7	-	-	Kimley-Horn & Associates
Shopping Center	-	Tampa, FL	Mar-86	354	289	-	-	-	76.0	-	Kimley-Horn & Associates
Shopping Center	-	Tampa, FL	Mar-86	144	-	-	-	2.5	-	-	Kimley-Horn & Associates
Shopping Center	132.3	St.Petersburgh,FL	9/25-26/90	400	366	77.0	10a-7p	1.8	92.0	127.5	Tindale-Oliver & Associates
Mall	425.0	Largo, FL	Aug-89	180	120	28.7	10a-6p	2.3	75.0	48.1	Tindale-Oliver & Associates
Shopping Center	80.5	Dunedin, FL	Sep-89	276	210	81.5	9a-530p	1.4	76.0	89.7	Tindale-Oliver & Associates
Shopping Center	39.1	Gwinnett Co., GA	12/13-15/92	-	-	46.0	-	3.2	70.0	103.0	Street Smarts
Shopping Center	314.7	Gwinnett Co., GA	12/13-15/92	-	-	27.0	-	8.6	84.0	192.8	Street Smarts
Shopping Center	133.4	Ocala, FL	8/18-22/92	300	192	-	12am-6pm	-	64.0	-	ing Engineering Associates, In
Shopping Center	109.0	Sarasota/Bradenton, Fl	8/15-8/16/92	300	186	-	12am-6pm	-	61.6	-	ing Engineering Associates, In
Shopping Center	67.8	Lake Co, FL	Apr-01	246	177	102.6		3.4	71.2	248.4	Tindale-Oliver & Associates
Shopping Center	72.3	Lake Co, FL	Apr-01	444	376	65.3		4.5	59.0	173.4	Tindale-Oliver & Associates
Shopping Center	110.0	Sarasota Co, FL	Jun-93	58	58	122.1	-	3.2	-	-	Sarasota County
Shopping Center	146.1	Sarasota Co, FL	Jun-93	65	65	51.5	-	2.8	-	-	Sarasota County
Shopping Center	157.5	Sarasota Co, FL	Jun-93	57	57	79.8	-	3.4	-	-	Sarasota County
Shopping Center	191.0	Sarasota Co, FL	Jun-93	62	62	66.8	-	5.9	-	-	Sarasota County
Shopping Center	88.0	Charlotte Co, FL	Oct-97			73.5	9a-5p	1.8	57.1	75.8	Tindale-Oliver & Associates
Shopping Center	51.3	Charlotte Co, FL	Oct-97			43.0	9a-5p	2.7	51.8	60.1	Tindale-Oliver & Associates
Shopping Center	191.9	Charlotte Co, FL	Oct-97			72.0	9a-5p	2.4	50.9	88.0	Tindale-Oliver & Associates
Shopping Center	75.8	Pasco Co, FL	Apr-02	134		38.2	9a-5p	2.4	58.2	52.5	Tindale-Oliver & Associates
Shopping Center	65.8	Pasco Co, FL	Apr-02	222		145.8	9a-5p	1.5	46.9	99.8	Tindale-Oliver & Associates
Shopping Center	185.0	Citrus Co, FL	Oct-03		784	55.8	830a-630p	2.4	68.1	118.1	Tindale-Oliver & Associates
Shopping Center	91.295	Citrus Co, FL	Nov-03		390	54.5	8a-630p	1.8	88.0	78.8	Tindale-Oliver & Associates
Total Size	5208.3										
	173.6										

Average Trip Length: 3.07
Weighted Average Trip Length: 3.38
Weighted Percent New Trip Average: 73.76

Weighted Average Trip Generation Rate: 55.08
ITE Average Trip Generation Rate: 42.94

Quality Restaurant (ITE LUC 931)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Quality Restaurant	7.5	St. Petersburg, FL	Oct-89	177	154	-	[illegible]	3.5	87.0	-	Tindale-Oliver & Associates
Quality Restaurant	8.0	Clearwater, FL	Oct-89	60	40	110.8	10-230/5-830	2.8	67.0	207.5	Tindale-Oliver & Associates
Quality Restaurant	-	Tampa, FL	Mar-86	76	62	-	-	2.1	82.0	-	Kimley-Horn & Associates
Total Size	15.5										

Average Trip Length: 2.8

Weighted Average Trip Length: 2.8

Weighted Percent New Trip Average: 76.7

Weighted Average Trip Generation Rate: 110.60
ITE Average Trip Generation Rate: 89.95

High-Turnover Restaurant (ITE LUC 932)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Restaurant	5.0	St. Petersburg, FL	Oct-89	74	68	132.6	1130-7p	2.0	92.0	244.0	Tindale-Oliver & Associates
Restaurant	5.2	Kenneth City, FL	Oct-89	236	176	127.9	4p-730p	2.3	75.0	220.8	Tindale-Oliver & Associates
Restaurant	6.2	Hernando Co., FL	May-96	242	175	187.5	9a-6p	2.8	72.5	375.0	Tindale-Oliver & Associates
Restaurant	8.2	Hernando Co., FL	May-96	154	93	102.7	9a-6p	4.2	60.2	258.4	Tindale-Oliver & Associates
Restaurant	5.2	Pasco Co, Fl	Apr-02	114	88	82.5	9a-6p	3.7	77.2	236.8	Tindale-Oliver & Associates
Restaurant	5.8	Pasco Co, Fl	Apr-02	182	102	117.0	9a-6p	3.5	56.0	228.8	Tindale-Oliver & Associates
Total Size	35.6										

Average Trip Length: [illegible]

Weighted Average Trip Length: [illegible]

Weighted Percent New Trip Average: 70.8

Weighted Average Trip Generation Rate: 124.69
ITE Average Trip Generation Rate: 127.15

Fast Food Restaurant w/out Drive Thru (ITE LUC 833)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Fast Food w/out Drive Thru	1.3	Gwinnett Co., GA	12/13-14/92	-	-	487.7	-	3.2	30.0	468.2	Street Smarts
Fast Food w/out Drive Thru	2.4	Gwinnett Co., GA	12/13-14/92	-	-	480.4	-	1.2	53.0	305.5	Street Smarts
Total Size	3.7										

Average Trip Length: [illegible]

Weighted Average Trip Length: [illegible]

Weighted Percent New Trip Average: 44.9

Weighted Average Trip Generation Rate: 483.0
ITE Average Trip Generation Rate: -

Fast Food Restaurant w/Drive Thru (ITE LUC 934)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Fast Food w/ Drive Thru	5.4	Hernando Co., FL	May-96	136	82	311.8	9a-8p	1.7	60.2	315.3	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	3.1	Hernando Co., FL	May-96	166	82	547.3	9a-6p	1.6	48.8	425.0	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	4.3	Pinellas Co.	Oct-89	456	280	660.4	1 day	2.3	57.0	865.8	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	2.2	Pinellas Co.	Aug-89	61	48	502.8	11am-2pm	1.7	59.0	504.3	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	-	Tarpon Springs,FL	Oct-89	233	114	-	7am-7pm	3.8	49.0	-	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	4.0	Marion County, FL	Jun-91	75	46	625.0	48hrs.	1.5	61.3	590.0	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	1.6	Marion County, FL	Jun-91	60	32	962.5	48hrs.	0.9	53.3	466.8	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	-	Collier County, FL	Aug-91	66	44	-	-	1.9	66.7	-	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	-	Collier County, FL	Aug-91	118	40	-	-	1.2	33.9	-	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	-	Tampa, FL	Mar-86	61	-	-	-	2.7	-	-	Kimley-Horn & Associates
Fast Food w/ Drive Thru	-	Tampa, FL	Mar-86	308	-	-	-	-	65.0	-	Kimley-Horn & Associates
Fast Food w/ Drive Thru	2.2	Lake Co, FL	Apr-01	376	252	934.3		2.5	74.6	1742.5	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	3.2	Lake Co, FL	Apr-01	171	182	654.9		4.1	47.8	1283.5	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	3.9	Lake Co, FL	Apr-01	168	137	353.7		3.3	70.5	826.4	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	3.0	Pasco Co, Fl	Apr-02	486	164	515.32	9a-8p	2.7	33.7	472.9	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	4.4	Pasco Co, Fl	Apr-02	168	120	759.24	9a-6p	1.9	71.4	1025.0	Tindale-Oliver & Associates
Fast Food w/ Drive Thru	2.7	Pasco Co, Fl	Apr-02	100	48	283.12	9a-6p	5.1	46.0	664.2	Tindale-Oliver & Associates
Total Size	39.9										

Average Trip Length: 2.4

Weighted Average Trip Length: 2.4

Weighted Percent New Trip Average: 57.9

Weighted Average Trip Generation Rate: 564.46
ITE Average Trip Generation Rate: 496.12

Automobile Repair Shop (ITE LUC 942)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Auto Repair Shop	5.2	Lakeland, FL	Mar-90	24	14	-	9a-4p	1.4	59.0	-	Tindale-Oliver & Associates
Auto Repair Shop	-	Lakeland, FL	Mar-90	54	42	-	9a-4p	2.4	78.0	-	Tindale-Oliver & Associates
Auto Repair Shop	25.0	Orange Co, FL	Nov-92	41	39	-	2-6pm	4.6	-	-	LCE, Inc. *
Auto Repair Shop	2.3	Jacksonville, FL	2/3-4/90	124	94	-	9a-5p	3.1	76.0	-	Tindale-Oliver & Associates
Auto Repair Shop	2.3	Jacksonville, FL	2/3-4/90	110	74	-	9a-5p	3.0	67.0	-	Tindale-Oliver & Associates
Auto Repair Shop	2.4	Jacksonville, FL	2/3-4/90	132	87	-	9a-5p	2.3	68.0	-	Tindale-Oliver & Associates
Auto Repair Shop	5.5	Largo, FL	Sep-89	34	30	37.6	9a-5p	2.4	88.0	79.5	Tindale-Oliver & Associates
Total Size	42.6										

Average Trip Length: 2.7

Weighted Average Trip Length: 3.6

Weighted Percent New Trip Average: 72.2

Weighted Average Trip Generation Rate: 37.64
ITE Average Trip Generation Rate: -

New Car Sales (ITE LUC 841)

General Development	Size (1000 Ft^2/Units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Car Dealership	43.0	St.Petersburg, FL	Oct-89	152	120	-	9am-5pm	4.7	79.0	-	Tindale-Oliver & Associates
Car Dealership	-	Clearwater, FL	Oct-89	138	108	29.4	9am-5pm	4.5	78.0	103.2	Tindale-Oliver & Associates
Total Size	43.0				Average Trip Length: [illegible]						
					Weighted Average Trip Length: [illegible]						

Weighted Percent New Trip Average: 79.0

Weighted Average Trip Generation Rate: 29.40
ITE Average Trip Generation Rate: 33.34

Service Station (ITE LUC 944)

General Development	Size (1000 Ft^2/Units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Service Station	0.6	Largo	Nov-89	70	14	-	8am-5pm	1.9	23.0	-	Tindale-Oliver & Associates
Service Station	-	Collier County, FL	Aug-91	168	40	-	-	1.0	23.8	-	Tindale-Oliver & Associates
Total Size	0.6				Average Trip Length: [illegible]						
					Weighted Average Trip Length: [illegible]						

Weighted Percent New Trip Average: 23.0

Average Trip Generation Rate: -
ITE Average Trip Generation Rate: 168.56

Service Station w/Convenience Market (ITE LUC 853)

General Development	Size (1000 Ft^2/Units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Service Station w/ Store	4.4	Marion County, FL	Jun-91	85	35	488.7	48hrs.	1.1	28.4	151.7	Tindale-Oliver & Associates
Service Station w/ Store	1.1	Marion County, FL	Jun-91	77	20	544.8	24hr.	0.9	26.0	126.1	Tindale-Oliver & Associates
Service Station w/ Store	2.1	Marion County, FL	Jun-91	66	24	997.6	24hr.	1.7	36.4	606.4	Tindale-Oliver & Associates
Service Station w/ Store	-	Collier County, FL	Aug-91	98	38	-	-	1.2	39.6	-	Tindale-Oliver & Associates
Service Station w/ Store	-	Collier County, FL	Aug-91	78	16	-	-	1.1	20.5	-	Tindale-Oliver & Associates
Service Station w/ Store	3.3	Ellenton, FL	10/20-22/92	124	44	-	24hr.	1.0	35.3	-	Tindale-Oliver & Associates
Service Station w/ Store	2.3	Tampa, FL	10/13-15/92	239	74	-	24hr.	1.1	31.1	-	Tindale-Oliver & Associates
Service Station w/ Store	3.8	Tampa, FL	11/19-12/92	142	23	-	24hr.	3.1	16.4	-	Tindale-Oliver & Associates
Service Station w/ Store	-	Tampa, FL	Mar-96	72	-	-	-	2.0	-	-	Kimley-Horn & Associates
Total Size	17.1				Average Trip Length: [illegible]						
					Weighted Average Trip Length: [illegible]						

Weighted Percent New Trip Average: 28.5

Weighted Average Trip Generation Rate: 636.31
ITE Average Trip Generation Rate: 845.60

Car Wash (ITE LUC -)

General Development	Size (1000 Ft^2/Units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Car Wash	5.8	Largo, FL	Nov-89	111	84	-	8am-5pm	2.0	76.0	-	Tindale-Oliver & Associates
Car Wash	-	Clearwater, FL	Nov-89	177	108	-	10am-5pm	1.3	61.0	-	Tindale-Oliver & Associates
Total Size	5.8				Average Trip Length: [illegible]						
					Weighted Average Trip Length: [illegible]						

Weighted Percent New Trip Average: 76.0

Weighted Average Trip Generation Rate: -
ITE Average Trip Generation Rate: -

Gasoline/Fast Food/Convenience Store (ITE LUC -)

General Development	Size (1000 Ft^2/Units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
		Volusia Co., FL				918.0		2.4	33.0	727	Tindale-Oliver & Associates
Mobil	3.0	Indian River Co., FL	Mar-98	107	84	563.1	8a-6p	2.0	39.3	443	Tindale-Oliver & Associates
Amoco	3.1	Indian River Co., FL	Mar-98	132	110	1396.0	8a-6p	1.8	41.7	1048	Tindale-Oliver & Associates
Mobil	2.5	Indian River Co., FL	Mar-98	132	52	748.3	8a-6p	3.7	19.7	545	Tindale-Oliver & Associates
Vineyards Mobil	2.4	Collier Co., FL	Nov-99		128	1399.6	8a-6p	4.1	13.3	763	Tindale-Oliver & Associates
Curt's Mobil	3.3	Collier Co., FL	Nov-99		144	862.6	8a-6p	2.2	39.8	751	Tindale-Oliver & Associates
Total Size	14.3				Average Trip Length: [illegible]						
					Weighted Average Trip Length: [illegible]						

Weighted Percent New Trip Average: 32.1

Weighted Average Trip Generation Rate: 984.59
ITE Average Trip Generation Rate:

Supermarket (ITE LUC 850)

General Development	Size (1000 Ft^2/Units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Supermarket	62.0	Palm Harbor, FL	Aug-89	163	62	106.3	9am-4pm	2.1	38.0	84.0	Tindale-Oliver & Associates
Total Size	62.0				Average Trip Length: 2.10						
					Weighted Average Trip Length: 2.10						

Weighted Percent New Trip Average: 38.0

Weighted Average Trip Generation Rate: 106.26
ITE Average Trip Generation Rate: 102.24

Convenience Market-24hrs. (ITE LUC 851)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Convenience Store	3.2	Gwinnett Co., GA	12/13-15/92	-	-	-	-	-	37.0	-	Street Smarts
Convenience Store	2.9	Gwinnett Co., GA	12/13-15/92	-	-	-	-	2.3	48.0	-	Street Smarts
Convenience Store	-	Collier County, FL	Aug-91	148	38	-	-	2.5	24.7	-	Tindale-Oliver & Associates
Convenience Store	2.5	Marion County, FL	Jun-91	94	43	787.2	48hrs.	1.5	48.2	552.8	Tindale-Oliver & Associates
Convenience Store	2.5	Marion County, FL	Jun-91	74	20	714.0	48hrs.	0.8	27.0	144.6	Tindale-Oliver & Associates
Convenience Store	-	Collier County, FL	Aug-91	148	38	-	-	1.1	25.7	-	Tindale-Oliver & Associates
Convenience Store	2.5	Largo, FL	8/15,25/89	171	116	634.8	-	1.2	68.0	518.0	Tindale-Oliver & Associates
Convenience Store	2.5	Clearwater, FL	Aug-89	237	64	690.8	-	1.6	27.0	288.4	Tindale-Oliver & Associates
Convenience Store	-	Tampa, FL	Mar-86	60	-	-	-	1.1	-	-	Kimley-Horn & Associates
Convenience Store	2.1	Clearwater	Nov-89	143	50	635.2	24hr.	1.6	35.0	355.7	Tindale-Oliver & Associates

Total Size 18.2

Average Trip Length: 1.4

Weighted Average Trip Length: 1.4

Weighted Percent New Trip Average: 41.3

Weighted Average Trip Generation Rate: 694.30

ITE Average Trip Generation Rate: 737.99

Convenience Market-15 to16 hrs. (ITE LUC 852)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Convenience Store	-	Collier County, FL	Aug-91	148	84	-	-	1.1	56.8	-	Tindale-Oliver & Associates

Total Size 0.0

Average Trip Length:

Weighted Average Trip Length:

Percent New Trip Average: 56.8

Average Trip Generation Rate: -

ITE Average Trip Generation Rate: -

Pharmacy/Drugstore with Drive-Through Window (ITE LUC 881)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Drugstore	12.0	Pasco Co, Fl	Apr-02	212	96	122.2		2.0	42.5	105.8	Tindale-Oliver & Associates
Drugstore	15.1	Pasco Co, Fl	Apr-02	1192	54	98.0		2.1	28.1	58.7	Tindale-Oliver & Associates
Drugstore	11.1	Pasco Co, Fl	Apr-02	138	88	89.0		2.1	27.5	50.2	Tindale-Oliver & Associates

Total Size 38.2

Average Trip Length:

Weighted Average Trip Length:

Weighted Percent New Trip Average: 32.5

Average Trip Generation Rate: 103.03

ITE Average Trip Generation Rate: 88.16

Furniture Store (ITE LUC 890)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Furniture Store	16.9	Tampa, FL	Jul-92	68	39	-	-	7.4	55.7	-	Tindale-Oliver & Associates
Furniture Store	15.0	Largo, FL	7/28-30/92	64	34	-	-	4.6	52.5	-	Tindale-Oliver & Associates

Total Size 31.9

Average Trip Length:

Weighted Average Trip Length:

Weighted Percent New Trip Average: 54.2

Average Trip Generation Rate: -

ITE Average Trip Generation Rate: 5.08

Drive-In Bank (ITE LUC 912)

General Development	Size (1000 Ft^2/units)	Location	Date	Total No. Interviews	# Trip Length Interviews	Trip Gen. Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Bank	7.3	Hernando Co., FL	May-96	138	67	143.5	9a-6p	2.8	48.9	198.4	Tindale-Oliver & Associates
Bank	5.4	Hernando Co., FL	May-96	164	41	364.7	9a-6p	2.8	24.7	249.5	Tindale-Oliver & Associates
Bank	-	Tampa, FL	Mar-86	77	-	-	-	2.4	-	-	Kimley-Horn & Associates
Bank	-	Tampa, FL	Mar-86	211	-	-	-	-	54.0	-	Kimley-Horn & Associates
Bank	6.8	Gwinnett Co., GA	12/13-15/92	-	-	78.9	-	2.3	41.0	74.4	Street Smarts
Bank	0.4	Clearwater, FL	Aug-89	113	52	-	9am-6pm	5.2	46.0	-	Tindale-Oliver & Associates
Bank	2.0	Largo, FL	Sep-89	129	94	192.5	-	1.8	73.0	224.8	Tindale-Oliver & Associates
Bank	4.5	Seminole, FL	10/89	-	-	201.8	-	-	-	-	Tindale-Oliver & Associates
Bank	2.3	Marion County, FL	Jun-91	69	29	680.0	24hr.	1.3	42.0	379.8	Tindale-Oliver & Associates
Bank	2.5	Marion County, FL	Jul-91	57	26	388.0	48hrs.	2.7	45.6	475.2	Tindale-Oliver & Associates
Bank	3.5	Clermont, FL	Apr-01	20	20	510.8		4.0	65.0	1334.7	Tindale-Oliver & Associates
Bank	4.7	Leesburg, FL	Apr-01	51	51	1026.2		2.5	55.0	1433.6	Tindale-Oliver & Associates
Bank	5.3	Lady Lake, FL	Apr-01	42	42	769.7		3.9	85.0	2659.1	Tindale-Oliver & Associates
Bank	5.0	Lady Lake, FL	Apr-01	92	32	769.7		1.0	87.0	676.3	Tindale-Oliver & Associates
Bank	-	Collier County, FL	Aug-91	162	96	-	24hr.	0.9	59.3	-	Tindale-Oliver & Associates
Bank	-	Collier County, FL	Aug-91	116	54	-	-	1.8	46.6	-	Tindale-Oliver & Associates
Bank	-	Collier County, FL	Aug-91	142	68	-	-	2.1	47.9	-	Tindale-Oliver & Associates
Bank	3.1	Marion County, FL	Jun-91	47	32	580.8	24hr.	1.8	68.1	592.2	Tindale-Oliver & Associates

Total Size 52.6

Average Trip Length: 2.4

Weighted Average Trip Length: 2.8

Weighted Percent New Trip Average: 57.6

Weighted Average Trip Generation Rate: 452.50

ITE Average Trip Generation Rate: 246.49

APPENDIX C
Cost Component Calculation

Cost Component Calculations

As mentioned previously, the cost calculations are based on county and state projects in Polk County (presented in Tables C-1 and C-2). These projects were utilized in the calculation of the average cost per lane mile figure that is utilized in the update of the impact fee equation for Polk County. Because almost all of the projects included in the analysis were of urban design, an adjustment was made to account for roads that will be of rural design. The discussions with representatives from the Polk County Transportation Planning Organization (TPO) and other county representatives suggested that the majority of the future projects are expected to be of urban design. As such, it was assumed that the 70 percent of county projects will be of urban design and 30 percent of rural design. For rural design, the statewide cost for rural roads that is published by FDOT is used. For the purposes of this study, it was assumed that approximately 70 percent of the state roads will also be of urban design and 30 percent of rural design. In addition, because county project costs tend to include expenses beyond the portion of the road where new lanes are being added, another adjustment to county costs was made again based on discussions with County representatives. Tables C-3 through C-7 present the cost calculations and above mentioned adjustments.

All information used to compute a typical cost per lane mile and a typical average daily capacity added per lane mile is presented in the tables. As noted, the primary source for the County project data is historical and on-going projects that were provided by Polk County Transportation Planning Organization (TPO). In the case of the State projects data, the source is the FDOT reports for recently completed or fully programmed capacity expansion projects in Polk County.

Table C-1

Polk County Historical and On-Going Roadway Capacity-Adding Projects

CIP Project Number*	Road	From	To	Roadway Classification	Lane Additions	Length	Lanes Added	Total Lane Miles	Existing Capacity	Future Capacity	Added Capacity	VMC Added	Design/CEI Cost	Design/CEI Cost per Lane Mile	ROW Cost	ROW Cost per Lane Mile	Construction Cost	CST Cost per Lane Mile	Total Cost	Total Cost per Lane Mile	Total Cost per Vehicle Miles of Capacity Added
P-00-0122	Marcum Road[1]	US 98	Sorrow Loop Rd (c Old Polk City Rd	Urban Collector	2 to 4	1.7	2	3.4	15,600	32,900	17,300	29,410	$215,000	$126,176	$3,660,000	$1,076,824	$5,425,000	$1,595,588	$11,000,000	$3,470,588	$4,501
P-00-0123	CR 540A Phase I[2]	Old Hwy 37	CR 559 (Lakeland Highlands Rd)	Urban Collector	2 to 4	3.4	2	6.8	15,600	31,100	15,500	46,100	$1,350,000	$272,039	$14,030,000	$2,063,235	$19,926,729	$2,783,637	$34,306,729	$5,118,931	$6,610
P-00-0125	Berkley Road Phase I (CR 655)[3]	US 92	CR 546 (Old Dixie Hwy)	Urban Collector	2 to 4	1.0	2	2.0	14,600	31,100	16,500	16,500	$800,000	$400,000	$3,450,000	$1,725,000	$4,000,000	$2,000,000	$8,250,000	$4,125,000	$2,500
P-00-0125	Kathleen Road (CR 35A)[4]	Interstate 4	CR 542A (Galloway Rd)	Urban Collector	2 to 4	2.1	2	4.2	15,600	32,900	17,300	36,330	$1,457,000	$347,667	$8,655,000	$2,060,714	$9,485,000	$2,259,333	$19,575,000	$4,660,714	$539
P-00-0126	Spirit Lake Road[5]	SR 540	SR 655 (Socrker Hwy)	Urban Collector	2 to 4	2.8	2	5.6	14,600	31,100	16,500	23,100	$1,100,000	$392,857	$550,000	$196,429	$5,900,000	$2,107,143	$7,550,000	$2,696,429	$327
P-00-0127	Griffin Road (CR 582)[6]	CR 35 (Kathleen Rd)	US 98	Urban Collector	2 to 4	1.5	2	3.0	15,600	32,900	17,300	25,950	$1,510,000	$503,333	$4,835,000	$1,611,667	$7,580,000	$2,526,667	$13,925,000	$4,641,667	$537
Total								22.2			101,400	197,190	$7,450,000		$37,160,000		$51,318,729		$93,908,729		
													(i)		(j)		(h)				

Source: FY 2005-2009 Polk County Capital Improvement Program and the Polk County Transportation Planning Organization

(1) Marcum Road is classified as a non-state roadway in an urbanized area with an adopted LOS E standard based on the peak one-way directional capacity of 1,720. The roadway was a 2- lane divided roadway prior to the lane expansion to a 4-lane divided roadway.

(2) CR 540 Phase I is classified as a non-state roadway in an urbanized area with an adopted LOS D standard based on the peak one-way directional capacity of 1,620. The roadway was a 2-lane undivided roadway prior to the lane widening improvement currently underway to a 4-lane divided roadway as shown in the 2005 Roadway Network Database. For purposes of determining an average cost per lane mile, improvements on a bridge that were part of the construction cost of $4,216,271 were excluded.

(3) Berkley Road Phase I is classified as a non-state roadway in an urbanized area with an adopted LOS D standard based on the peak one-way directional capacity of 1,620. The roadway was a 2-lane undivided roadway prior to the lane widening to a 4-lane divided roadway as shown in the 2005 Roadway Network Database.

(4) Kathleen Road (CR 35A) is classified as a non-state roadway in an urbanized area with an adopted LOS E standard based on the peak one-way directional capacity of 1,720. The roadway is a 2-lane divided roadway and is currently being expanded to a 4-lane divided roadway.

(5) Spirit Lake Road is classified as a non-state roadway in an urbanized area with an adopted LOS D standard based on the peak one-way directional capacity of 1,620. The roadway is currently being improved from a 2-lane undivided roadway to a 4 lane divided roadway.

(6) Griffin Road (CR 582) is classified a non-state roadway in an urbanized area with an adopted LOS E standard based on the peak one-way directional capacity of 1,720. The roadway is a 2-lane divided roadway and is currently being improved to a 4-lane divided roadway.

(a)	Total Lane Miles Added:	[redacted]
	Weighted Average Total Cost Per Lane Mile:	$4,320,213
(b)	Weighted Average Total Cost Per Lane Mile (excluding Spirit Lake Road for ROW figure):	[redacted]
	Weighted Average Design/CEI Cost Per Lane Mile:	$334,685
	Weighted Average ROW Cost Per Lane Mile:	$1,673,874
	Weighted Average ROW Cost Per Lane Mile (excluding Spirit Lake Road):	$1,887,113
	Weighted Average Construction Cost Per Lane Mile:	$2,311,654
(c)	ROW Cost per Lane Mile as a Percent of Design & Construction Cost per Lane Mile	[redacted]
(d)	Total Vehicles Miles of Capacity Added:	[redacted]
(e)	Weighted Average Vehicle Miles of Capacity Added per Lane Mile:	[redacted]
	Total Cost per Vehicle Miles of Capacity:	$512

Table C-2
FDOT Historical and Programmed Roadway Capacity-Adding Projects in Polk County

FDOT Project Number*	Road	From	To	Feature	Lane Improvement	Length	Lanes Added	Total Lane Miles	Existing Capacity	Future Capacity	Added Capacity	VMC Added	Design	ROW	Construction	Total Cost	Total Cost per Vehicle Miles of Capacity Added
193384	SR 563 (N-S Route)[1]	Pipkin Road	SR 572 (Drane Field)	New Road Construction	New 4	1.82	4.00	7.28	0	32,700	32,700	59,514	$3,329,311	$14,974,119	$27,092,106	$45,395,536	$763
Per Lane Mile Costs													$457,333	$2,056,880	$3,721,443	$6,235,651	
193395	SR 60[2]	E of Tiger Lake Road	E of CR 630	Add Lanes and Reconstruct	2 to 4	5.77	2.00	11.54	6,600	40,800	32,200	185,794	$7,267,451	$3,010,768	$12,466,338	$17,744,557	$96
Per Lane Mile Costs													$396,486	$260,898	$1,080,172	$1,537,657	
193471	SR 547[3]	9th Street	Overlook Drive (CR 550)	Add Lanes and Reconstruct	2 to 4	1.50	2.00	3.00	16,400	35,700	19,300	28,950	$3,324,664	$19,596,725	$12,526,817	$34,446,186	$1,190
Per Lane Mile Costs													$774,881	$6,532,242	$4,175,606	$11,482,729	
192645	In Town By-Pass (SR 548)[4]	SR 400	SR 33	New Road Construction	New 6	8.46	6.00	2.78	0	44,700	44,700	20,562	$1,676,158	$16,037,603	$24,235,421	$41,970,183	$2,040
Per Lane Mile Costs													$603,504	$5,818,043	$8,781,312	$15,206,661	
197472	SR 655 (Recker Hwy)[5]	US 17 (SR 555)	SR 540 (Winter Lake Road)	New Road Construction	New 2	1.11	2.00	2.22	0	16,400	16,400	18,204	$1,011,133	$5,060,208	$7,819,868	$13,889,211	$763
Per Lane Mile Costs													$455,466	$2,278,573	$3,521,561	$6,255,401	
197473	SR 540 (Winterlake Rd)[6]	Thornhill Rd	Recker Hwy	Add Lanes and Reconstruct	2 to 4	3.72	2.00	7.44	17,571	49,231	31,660	117,776	$2,028,335	$5,430,072	$14,766,174	$22,224,581	$191
Per Lane Mile Costs													$269,850	$723,611	$1,965,104	$2,958,431	
193593	US 17/92 Lake Alfred[7]	US 17 & US 92	Rochelle Avenue	Add Lanes and Reconstruct	4 to 6	1.53	2.00	3.06	35,700	53,500	17,800	27,234	$890,063	$3,518,000	$6,031,866	$13,039,929	$479
Per Lane Mile Costs													$290,870	$1,803,268	$2,167,278	$4,261,415	
Total								37.30				456,834	$23,207,083	$69,897,495	$105,640,593	$188,845,378	
Total excluding In Town By-Pass (SR 548) Project								34.54				437,472	$21,530,529	$53,859,081	$81,409,281	$146,874,892	
													(4)	(7)	(8)		

Source: FDOT- District 1, G1 Project Reports

(1) SR 563 along this segment is classified as a state two-way arterial, Class II within an urbanized area, based on local knowledge of the roadway network and the 2005 Roadway Network Database. Given the improvement to a new 4-lane roadway, the projected daily capacity will be 32,700.

(2) SR 60 is classified as an uninterrupted flow highway in a rural undeveloped area with an adopted LOS C standard based on the peak one-way directional capacity of 2,200. The roadway was a two-lane undivided roadway prior to the lane widening to a 4-lane divided roadway as shown in the 2005 Roadway Network Database.

(3) SR 540 along this segment is classified as a state two-way arterial, Class I in an urbanized area at a level of service D, based on a peak one-way directional capacity of 1,860. The roadway was a 2-lane undivided roadway prior to the lane widening to a 4-lane divided roadway as shown in the 2005 Roadway Network Database.

(4) SR 548 (In-Town By-Pass) along this segment is classified as a state two-way arterial, Class III within an urbanized area, based on local knowledge of the roadway network with existing signal densities. Given the improvement to a new 6-lane roadway, the projected daily capacity will be 44,700.

(5) SR 655 along this segment is classified as a state two-way arterial, Class I in an urbanized area at a level of service D, based on local knowledge of the roadway network. The roadway will be a 2-lane undivided roadway once construction is complete with an existing daily capacity of 16,400.

(6) SR 540 along this segment is split into two sub-segments given the two distinct roadway classifications. The section of the roadway from SR 570 to Spirit Lake Road is classified as a state two-way arterial, Class I with an adopted LOS D standard and peak one-way directional capacity of 1,860, and an existing daily capacity of 16,400. The section from Spirit Lake Road to US 17 is classified as an uninterrupted flow highway in an area transitioning to urban. The peak one-way directional capacity is 2,980 with an adopted LOS D standard and daily capacity of 18,200. To determine the capacity for the entire segment a weighed average (based on the length) was calculated (the existing capacity is 17,571 and future capacity is 49,231).

(7) US 17/92 (Lake Alfred) along this segment is classified as a state two-way arterial, Class I in an urbanized area at a level of service D, based on a peak one-way directional capacity of 1,860. The roadway is a 4-lane divided roadway and is currently being improved to a 6-lane divided roadway.

Weighed Averages for All Projects	
Total Lane Miles Added:	37.30
Weighted Average Total Cost Per Lane Mile:	$5,065,560
Weighted Average Design Cost Per Lane Mile:	$367,120
Weighted Average ROW Cost Per Lane Mile:	$1,873,933
Weighted Average ROW Cost Per Lane Mile (excluding SR 60 from E of Tiger Lake to E of CR 630):	$2,596,542
Weighted Average Construction Cost Per Lane Mile:	$2,829,507
Total Capacity Added:	

Table C-3 presents design and construction cost calculations for the County roads. As mentioned, the average urban design cost obtained from the historical and on-going projects are first adjusted for the portion of the cost that is for improvements beyond the lane addition section. Based on discussions with County representatives, the applicable percentage for this adjustment was determined to be 10 percent of the total cost. As such, 90 percent of the cost was included in the calculations.

The next adjustment was made to account for the portion of the future roads that will be of urban design versus rural design. Again, based on discussions with County and TPO representatives, it was assumed that 70 percent of the roads that the County will build in the future will have urban design. For rural design cost, statewide rural cost per lane mile figure from the FDOT publication titled "2004 Transportation Costs, March 2005" is used since all of the recently built or on-going county projects are of urban design.

As presented in Table C-3, these adjustments resulted in weighted average cost of $2 million for design and construction cost for County roads.

Table C-3
Design and Construction Cost Adjustment – County Roads

Road Type	Lane Miles Added[1]	Total Design and Construction Cost[2]	Design and Construction Cost per Lane Mile[3]	Adjustment Factor[4]	Adjusted Design and Construction Cost per Lane Mile[5]	Design Weight[6]	Weighted Design and Construction Cost per Lane Mile[7]
Urban Design	22.20	$58,748,729	$2,646,339	90%	$2,381,705	70%	$1,667,194
Rural Design	N/A	N/A	$1,272,000	100%	$1,272,000	30%	$381,600
Weighted Average Construction Cost per Lane Mile							**$2,048,794**

(1) Source: Table C-1, Item (a) for urban design
(2) Source: Table C-1, sum of Item (f) total design cost ($7,430,000) and item (h) total construction cost ($51,318,729) for urban design.
(3) Total construction cost (Item 2) divided by lane miles added (Item 1) for urban design. Rural design is based on FDOT's statewide rural road cost figures (*2004 Transportation Costs*, March 2005). This figure is consistent with the construction cost of the SR 60 project ($1.28 million per line mile (sum of $196,486 and $1,080,272), as presented in Table C-2).
(4) Adjustment factor excludes the portion of the construction cost that is for improvements made beyond the lane addition portion.
(5) Construction cost per lane mile (Item 3) multiplied by the adjustment factor (Item 4).
(6) Design weight provides a distribution of future construction projects between urban and rural design.
(7) Adjusted construction cost per lane mile (Item 5) multiplied by associated design weight (Item 6) for each design type and added together.

Table C-4 provides a similar analysis for State and County roads. In the case of State roads, it was also assumed that approximately 70 percent of the future state roads will be of urban design. The resulting weighted average design and construction cost for state projects is

Table C-4
Design and Construction Cost Adjustment – County and State Roads

Road Type	Lane Miles Added[1]	Total Design & Construction Cost[2]	Adjustment Factor[3]	Adjusted Total Design & Construction Cost[4]	Design Weight[5]	Weighted Design & Construction Cost[6]	Weighted Design & Construction Cost per Lane Mile[7]
Urban Design:							
- County Roads (a)	22.20	$58,748,729	90%	$52,873,856	70%	$37,011,699	$1,667,194
- State Roads (b)	23.00	$78,401,311	100%	$78,401,311	70%	$54,880,918	$2,386,127
Total Urban Design Roads	45.20	$137,150,040		$131,275,167		$91,892,617	$1,954,767
Rural Design:							
- County Roads (c)	N/A	N/A		$1,272,000	30%		$381,600
- State Roads (d)	N/A	N/A		$1,272,000	30%		$381,600
Total Rural Design Roads							$381,600
Weighted Average Construction Cost per Lane Mile[8] (e)							**$2,336,367**

(1) Source: Table C-1, Item (a) for urban design, county roads and Table C-2, Item (a), total lane miles (34.54) less SR 60 project lane miles (11.54).
(2) Source: Table C-3, Item (2) for urban design, county roads and Table C-2, sum of item (e), total design cost ($11,830,929) less SR 60 project design cost ($2,267,451) and Item (g), total construction cost ($81,304,171) less SR 60 construction cost ($12,466,338).
(3) Adjustment factor excludes the portion of the construction cost that goes beyond the lane addition portion.
(4) Total design and construction cost (Item 2) multiplied by the adjustment factor (Item 1) for urban design. Rural design cost per lane mile is

The following two tables present adjustments made to right-of-way costs obtained from the sample projects. The same adjustments made to design and construction cost are also made to right-of-way costs, which results in a right-of-way cost of $1.5 million per lane mile for county roads, $1.8 million per lane mile for state roads, and $1.6 million per lane mile for both county and state roads combined.

Table C-5
Right-of-Way Cost Adjustment – County Roads

Road Type	Lane Miles Added(1)	Total Right-of Way Cost(2)	ROW Cost per Lane Mile(3)	Adjustment Factor(4)	Adjusted ROW Cost per Lane Mile(5)	Design Weight(6)	Weighted ROW Cost per Lane Mile(7)
Urban Design	19.40	$36,610,000	$1,887,113	90%	$1,698,402	70%	$1,188,881
Rural Design	N/A	N/A	$903,120	100%	$903,120	30%	$270,936
Weighted Average ROW Cost per Lane Mile							**$1,459,817**
ROW Cost per Lane Mile as a Percent of Design & Construction Cost per Lane Mile(8)					71%		

(1) Source: Table C-3, Item (1) less Spirit Lake Road project lane miles (2.8) from Table C-1 for urban design.
(2) Source: Table C-1, Item (g), total ROW cost ($37,160,000) less Spirit Lake project ROW cost ($550,000) for urban design.
(3) Total right-of-way cost (Item 2) divided by lane miles added (Item 1) for urban design. Rural design is based on the ratio of ROW cost per lane mile to construction cost per lane mile for urban county projects (71% - Item 8). This percentage is applied to the rural design and construction cost.
(4) Adjustment factor accounts for ROW purchased beyond the lane addition portion of the project.

Table C-6
Right-of-Way Cost Adjustment – County and State Roads

Road Type	Lane Miles Added[1]	Total Right-of-Way Cost[2]	Adjustment Factor[3]	Total Adjusted Right-of-Way Cost[4]	Design Weight[5]	Weighted ROW Cost [6]	Weighted ROW Cost per Lane Mile[7]
Urban Design:							
- County roads (a)	19.40	$36,610,000	90%	$32,949,000	70%	$23,064,300	$1,188,881
- State roads (b)	23.00	$50,829,124	100%	$50,829,124	70%	$35,580,387	$1,546,973
	42.40			$83,778,124		$58,644,687	$1,332,118
Rural Design:							
- County roads (per lane mile) (c)		$1,272,000		$903,120	30%		$270,936
- State roads (per lane mile) (d)		$1,272,000		$826,800	30%		$248,040
							$261,778
Weighted Average ROW Cost per Lane Mile (e)							**$1,593,896**
ROW Cost per Lane Mile as a Percent of Design & Construction Cost per Lane Mile -- County Roads[8]						71%	
ROW Cost per Lane Mile as a Percent of Design & Construction Cost per Lane Mile[9]						65%	

(1) Source: Tables C-5, Item (1) - for urban design, county roads and Table C-4, Item (1) for urban design, state roads.
(2) Source: Tables C-5, Item (2) for urban design, county roads and Table C-2, Item (f), total ROW cost ($53,839,892) less SR 60 ROW cost ($3,010,768) for urban design, state roads.
(3) Adjustment factor accounts for ROW purchased beyond the lane addition portion of the project.
(4) Total ROW cost (Item 2) multiplied by the adjustment factor (Item 3).
(5) Design weight provides a distribution of future construction projects between urban and rural designs.

Table C-7 provides a summary of adjustments presented in Tables C-3 through C-6 for county, state and combined costs per lane mile. As mentioned previously, County and State road costs are combined based on the portion of lane miles each owns and controls within Polk County (60 percent County and 40 percent State).

Table C-7
Summary of Cost per Lane Mile
County and State Roads

Cost Type	County Roads	State Roads	County and State Roads
Design & Construction[1]	$2,048,794	$2,767,727	$2,336,367
Right-of-Way[2]	$1,459,817	$1,795,013	$1,593,896
Total	$3,508,611	$4,562,740	$3,930,263

(1) Table C-3 for County Roads, Table C-4, sum of State Roads Urban Design (Item b) and State Roads Rural Design (Item d) for State Roads, Table C-4, Item (e) for County and State Roads.
(2) Table C-5 for County Roads, Table C-6, sum of State Roads Urban Design (Item b) and State Roads Rural Design (Item d), Table C-6, Item (e) for County and State Roads.

APPENDIX D

Credit Component Calculations

The Value of a Penny in Polk County

Currently, in addition to the capital support that ultimately results from State Fuel Tax revenues, Polk County also receives financial benefit from several other funding sources. Of these, County fuel taxes are listed below, along with a few pertinent characteristics of each.

1. Constitutional Fuel Tax (2¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Proceeds used first to meet the debt service requirements, if any, on local bond issues for road/bridge purposes backed by the tax proceeds.
- The balance (i.e., the 20 percent surplus and the 80 percent surplus) is credited to county's transportation trust fund.
- The 80 percent surplus is for the construction or reconstruction of state roads and bridges within the county or for the lease/purchase of bridges connecting state highways within the county.
- The 20 percent surplus can be used on roads and bridges within the county.
- Currently, Polk County uses all the proceeds from the Constitutional Fuel Tax to pay back the debt service on bonds issued to fund the resurfacing projects. As such, this revenue source is not used toward capital expansion projects.

2. County Fuel Tax (1¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Primary purpose of these funds is to help reduce a county's reliance on ad valorem taxes.
- Proceeds are to be used for transportation-related expenses, including the reduction of bond indebtness incurred for transportation purposes. Authorized uses include acquisition of rights-of-way; the construction, reconstruction, operation, maintenance and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways or the reduction of bond indebtedness incurred for transportation purposes.
- Polk County does not use this revenue source toward capacity expansion projects.

3. 1st Local Option Tax (6¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Proceeds may be used to fund transportation expenditures.
- To accommodate statewide equalization, all 6 cents are automatically levied on diesel fuel in every county, regardless of whether a county is levying the tax on motor fuel at all or at the maximum rate.

- Proceeds are distributed to a county and its municipalities according to distribution factors determined at the local level by interlocal agreement.
- Polk County does not use this revenue source toward capacity expansion projects.

4. 2nd Local Option Tax (5¢/gallon)

- Tax applies to every net gallon of motor fuel sold within a county.
- Proceeds may be used to fund transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.
- Proceeds are distributed to a county and its municipalities according to distribution factors determined at the local level by interlocal agreement.
- Polk County uses a portion of this revenue source toward capital expansion projects.

5. Ninth-Cent Fuel Tax (1¢/gallon)

- Tax is on every net gallon of motor fuel sold within a county.
- Proceeds may be used to fund transportation expenditures.
- To accommodate statewide equalization, this tax is automatically levied on diesel fuel in every county, regardless of whether a county is levying the tax on motor fuel at all.
- Counties are not required to share the proceeds of this tax with their municipalities.
- Polk County does not use this revenue source toward capital expansion projects.

Each year, the Florida Legislative Committee on Intergovernmental Relations (LCIR) produces a document, the *Local Government Financial Information Handbook*, which details the estimated local government revenues for the upcoming fiscal year. Included in this document are the estimated distributions of the various fuel tax revenues for each county in the state. Table D-1 utilizes information from the LCIR for the 2004-05 fiscal year. The 2004-05 data represent estimated fuel tax distributions to Polk County and its municipalities for that particular fiscal year. In the table, the fuel tax revenue data are utilized to calculate the value per penny (per gallon of fuel) that should be used to estimate the "equivalent pennies" of other revenue sources, and the number of pennies that should be applied to the credit variable in the impact fee calculation.

Table D-1 shows the distribution per penny for each of the fuel levies, then, a weighted average for the value of a penny of fuel tax was calculated. A weighting procedure was used to calculate the mean to account for the varying levies per gallon of the fuel taxes. The weighed average figure of $2.7 million is used in the value per penny calculations.

Table D-1
Estimated Fuel Tax Distributions for Polk County & Municipalities, FY 2004-05

Tax	Amount of Levy per Gallon	Total Distribution	Distribution Per Penny
Constitutional Fuel Tax	$0.02	$6,580,812	$3,290,406
County Fuel Tax	$0.01	$2,955,056	$2,955,056
1st Local Option Tax (1-6 cents) - incl. municipalities' shares	$0.06	$17,288,788	$2,881,465
2nd Local Option Tax (1-5 cents) - incl. municipalities' shares	$0.05	$10,736,813	$2,147,363
Ninth-Cent Fuel Tax	$0.01	$3,109,457	$3,109,457
Source: Florida Legislative Committee on http://fcn.state.fl.us/lcir/estimates/logovest06.html			
	$0.150	Weighted Average	**$2,711,395**
Total Distributed to Capital Projects	$0.150	Average	$2,876,749

Gas Tax Credit

County Portion

A review of the County's CIP and its funding sources reveals that the capacity expansion projects in the CIP are built with the fund balance. The remaining projects are funded through bond issues, and the debt service associated with these projects are paid back with revenues from the 2nd local option gas tax and public service tax. As such, credit is given for the debt service.

Debt Service

Any outstanding bond issues related to the capacity expansion projects will result in a credit to the impact fee. There are currently two bond issues, Transportation Improvement Revenue Bond (Fund 227) and Transportation Improvement Revenue Bond (Fund 228) that are being used to help fund the County's capacity expansion projects. Table D-2 presents the summary of the equivalent penny calculations for the outstanding debt service payments.

Table D-2
Equivalent Penny Calculation for Debt Service

	Annual Payment(1)	Revenue from 1 penny	Equivalent Pennies
Transportation Improvement Revenue Bond (Fund 227)(2)	$685,579	$2,711,395	$0.0025
Transportation Improvement Revenue Bond (Fund 228)(3)	$3,970,002	$2,711,395	$0.0146
Total	$4,655,581		$0.0170

(1) Includes the value of the remaining principal and interest payments needed to meet the annual debt service payments over the next 21 years. Although Fund 227 will be paid through 2010, the annual payment is calculated based on a 21-year period to calculate equivalent pennies through this period.

(2) The road projects bond issue was refinanced and included in the Fund 228 bond series, with the exception of approximately $11.2 million of debt service that will be paid through 2010. The re-financed bond will be paid back with revenues from the public service tax and second local option gas tax.

(3) The Transportation Improvement Revenue Refunding Bonds Series 2004 bond issue approved by the Board in FY 03/04 authorized the partial re-financing of the Transportation Improvement Revenue Bonds, Series 200 (227). The original debt proceeds were deposited in the Road Projects (Long Term) (317) Fund for road construction projects. Annual debt service payments are scheduled through 2025 and will be paid back with revenues from the public service tax and second local option gas tax.

State Portion

The calculation of the equivalent pennies of gas tax from the state is described in this section. The FDOT Work Program was reviewed for capacity expansion projects in Polk County for the 18-year period from 1993 to 2010. The five years of "future" roadway

projects from the currently adopted 2005-2010 Work Program indicates a total state expenditure of almost $211.8 million (in 2005 dollars) for capacity-adding projects in the County. On an annual basis, this level of expenditure is equivalent to 13 pennies of gas tax revenue. Comparatively, the total cost of the capacity-adding projects for the five-year "historical" period from 1999 to 2004 equates to 15.1 pennies and that for the period from 1993 to 1998 equates to 4.3 pennies. The combined weighed average over the 18-year total of state expenditures in the County for capacity-adding roadway projects results in a total equivalency of 10.8 pennies. Table D-3 documents this calculation.

Table D-3
Equivalent Penny Calculation for State Portion

	Cost of Projects	Number of Years	Revenue from 1 penny	Equivalent Pennies
Current/Future Work Program (2005-2010)(1)	$211,814,572	6	$2,711,395	$0.130
Historical Work Program (1999-2004)(2)	$245,473,097	6	$2,711,395	$0.151
Historical Work Program (1993-1998)(3)	$70,586,401	6	$2,711,395	$0.043
	$527,874,070	18	$2,711,395	$0.108

(1) Table D-6, Total Cost of Expansion Projects
(2) Table D-5, Total Cost of Expansion Projects
(3) Table D-4, Total Cost of Expansion Projects

The specific State projects that were utilized in the equivalent penny calculations are summarized in Tables D-4 through D-6. It should be noted that projects on I-4 and Polk Parkway are not included since travel on these roads are excluded from the impact fee calculations.

Table D-4
FDOT Roadway Expansion Projects in Polk County: 1993-1998

Proj #	Description	On/From/To	FY1992/1993	FY1993/1994	FY1994/1995	FY1995/1996	FY1996/1997	FY1997/1998	Total
197395	Add Lanes and Reconstruct	SR 60 from E of Tiger Lake Road to E of CR 630	$108,629	$34,108	$519,697	$1,144,677	$1,344,385	$141,191	$3,292,687
197168	Add Lanes and Reconstruct	SR 60A (Vanfleet Dr.) from Agricola Road (CR 555) to Broadway Avenue	$4,413	$658,734	$99,655	$142,087	$204,067	$646,722	$1,755,678
197679	Add Lanes and Reconstruct	US 27 from SR 544 to Blue Heron Bay Boulevard						$1,094	$1,094
197471	Add Lanes and Reconstruct	SR 540 (Cypress Gardens Boulevard) from 9th Street to Overlook Drive (CR 550)		$915,389	$133,376	$364,286	$448,218	$8,380,265	$10,241,534
197475	Add Lanes and Reconstruct	SR 540 (Winter Lake Road) from Thornhill Road to Recker Hwy (SR 655)	$85,376	$94,203	$557,192	$1,078,963	$1,862,772	$271,239	$3,949,745
197500	Add Lanes and Reconstruct	US 98 from N of I-4 to N of Carpenter's Way	$522,167	$75,163	$318,274	$941,637	$8,927,438	$3,691,307	$14,475,986
197501	Add Lanes and Reconstruct	US 98 BUS from Main Street (US 92 BUS) to Memorial Boulevard (SR 546)	$13,697	$4,623	$175,829	$1,163,806	$7,451,728	$2,749,825	$11,559,508
197027	Add Lanes and Rehabilitate Pavement	SR 60A (Vanfleet Dr.) from Wilson Street to SR 60 (W of Peace RV)	$816,789	$51,125	$9,384	$76,886	$62,887	$219,096	$1,236,167
197307	Add Lanes and Rehabilitate Pavement	SR 60 from Capps Road to St Anne Shrine Road	$41,589						$41,589
197388	Add Lanes and Rehabilitate Pavement	SR 60 from E of Anderson Road to E of Nalcrst/Fedhavn	$3,775	$2,248	$180				$6,203
197309	Add Lanes and Rehabilitate Pavement	SR 60 from E of Doherty Road to E of Tiger Lake Road	$360,405	$6,231	$108				$366,744
197533	Add Lanes and Rehabilitate Pavement	US 27 from S of Towerview Boulevard to N of SR 40						$68,444	$68,444
197013	Add Lanes and Rehabilitate Pavement	US 17 from Hardee County Line to N of R/R Overpass	$350,462	$439,588	$4,600,190	$280,753	$127,826	$1,988	$5,800,807
197291	Add Lanes and Rehabilitate Pavement	SR 60 (Hesperides Road) from 11th Street to Capps Road	$18		$7,125				$7,143
197566	Add Left Turn Lane (s)	SR 37 at CR 630						$259,952	$259,952
197468	Add Left Turn Lane (s)	SR 540 (Winter Lake Road) from Thornhill Road	$3,340	$282,109	$69,721	$479			$355,649
197492	Add Left Turn Lane (s)	SR 542 from Country Club Drive						$27,721	$27,721
197469	Add Left Turn Lane (s)	SR 655 (Recker Hwy) at Avenue 'O'	$57,283	$10,569	$767		$113	$148,468	$217,200
197470	Add Left Turn Lane (s)	SR 655 (Recker Hwy) at Hatfield Road	$19,086	$2,797				$2,984	$24,867
197536	Add Right Turn Lane (s)	US 98 (Bartown Hwy) at Winterlake Road (SR 400)	$32,201	$103,990	$65				$136,256
197337	Add Turn Lane (s)	SR 33 at Combee Road (SR 659)	$381						$381
197338	Add Turn Lane (s)	SR 33 at Old Combee Road	$13,384						$13,384
197445	Add Turn Lane (s)	SR 33 from N Iowa Avenue to Parkview Place	$46,381	$335					$46,716
197651	Add Turn Lane (s)	US 92 (SR 600) at US 17 (SR 555)						$96,826	$96,826
197485	Intersection (Major)	SR 655 (Recker Hwy) from Thornhill Road to US 92 (SR 600)			$89,211	$13,328	$15,494	$4,460	$122,493
197574	Intersection (Major)	SR 659 (Combee Road) at US 92						$10,075	$10,075
197491	Intersection (Major)	SR 572 (Drane Field) at Airport Road	$81,531	$811,211	$225,549	$52,909	$34,073		$1,205,273
197292	Intersection (Major)	US 92 (George Jenkins Chestnut) SR 517 and Strain Avenue		$25,760	$1,108,970	$122,689	$61,949	$240	$1,319,608
197665	Intersection (Minor)	SR 60 at County Line Road				$88,448			$88,448
197630	Intersection (Minor)	SR 60A (Vanfleet Dr.) at US 98 (Broadway Avenue)						$35,916	$35,916
197456	Intersection (Minor)	US 27 at Thompson Nursery Road	$3,701						$3,701
197570	Intersection (Minor)	US 27 at Lucerne Park Road (SR 544)		$31,836	$140,501	$3,490			$175,827
197599	Intersection (Minor)	SR 37 at E Edgewood Drive			$23,806	$49,176	$254,720	$52,410	$380,112
197448	Intersection (Minor)	SR 539 (Kathleen Road) at Montrose Avenue	$8,966	$280		$34,500			$43,746

Table D-4 (continued)
FDOT Roadway Expansion Projects in Polk County: 1993-1998

Proj #	Description	On/From/To	FY1992/1993	FY1993/1994	FY1994/1995	FY1995/1996	FY1996/1997	FY1997/1998	Total
197316	Multi-lane New Construction	SR 563 (N-S Route) from Ariana Street to Lime Street	$5,633	$470					$6,103
197393	Multi-lane New Construction	SR 563 (N-S Route) from Beacon Road to Ariana Street	$13,801						$13,801
197576	New Road Construction	In-Town Bypass from SR 37 (N Florida Avenue) to US 98 (Bartow Road)						$12,550	$12,550
197394	New Road Construction	SR 563 from Pipkin Road to SR 572 (Drane Field)	$70,156	$101,509	$68,407	$1,260,837	$62,417	$3,898	$1,567,224
197472	New Road Construction	SR 655 (Recker Hwy) from US 17 (SR 555) to SR 540 (Winter Lake Road)	$12,757	$61,588	$400,379	$848,027	$1,959,089	$1,606,244	$4,888,084
197529	New Road Construction	US 17 from Avenue 'C' to Avenue 'G'				$435,131	$60,643	$75,783	$571,557
196926	New Road Construction	US 98 (Peace River) from Edgewood Drive to Keller Road	$436						$436
197497	PD & E/EMO Study	E-W Expressway from Polk County Parkway to E Of Lake Wales	$49,703	$441,668	$117,108	$25,871	$1,533		$635,883
197399	PD & E/EMO Study	SR 60A (Vanfleet Dr.) from Agricola Road to SR 60 (E of Peave RV)	$84,542	$31,801	$25,626	$715	$226		$142,910
197539	PD & E/EMO Study	US 27 from N of SR 544 to N of CR 547					$50,775	$59,364	$110,139
197602	PD & E/EMO Study	US 27 from SR 60 to N of SR 540					$45,435	$40,211	$85,646
197672	PD & E/EMO Study	US 27 from N of SR 540 to N of SR 544					$39,309	$51,430	$90,739
197673	PD & E/EMO Study	US 27 from N of CR 547 to S of I-4					$31,028	$74,354	$105,382
197521	PD & E/EMO Study	US 98 (Bartow Hwy) from Winterlake Road (SR 540) to Main Street(US 92 BUS)	$3,344	$696,481	$121,012	$12,221	$125	$125	$833,308
197464	PD & E/EMO Study	SR 540 (Cypress Gardens Boulevard) from 9th Street to Overlook Drive (CR 550)	$11,561	$18,891	$1,062				$31,514
197524	PD & E/EMO Study	US 17/92 (Lake Alfred) from US 17 to Ramona Street			$513,921	$61,431	$21,753	$22,343	$619,448
197523	PD & E/EMO Study	US 98 (Florida Avenue) from Main Street (US 92 BUS) to Memorial Blvd. (SR 546)	$11						$11
197528	PD & E/EMO Study	US 17 from Avenue 'K' to Avenue 'A'	$415,619	$2,045	$200,564	$5,361			$623,589
197502	PD & E/EMO Study	US 92 (Auburndale Road) from Gary Road to Recker Hwy		$17,290	$7,638				$24,928
197480	PD & E/EMO Study	US 92 (Memorial Blvd) from Wabash Avenue to Gary Road	$104,916	$7,046	$4,058				$116,020
197488	PD & E/EMO Study	US 92/US 92 BUS from Airport Road (SR 572) to N/S Route (SR 563)	$1,344	$558,667	$13,578	$418			$574,007
197512	Preliminary Engineering	E-W Expressway from Polk County Parkway to US 17			$20,173	$59			$20,232
197565	Preliminary Engineering	In-Town Bypass from SR 600 West to Bartow Road (US 98)	$15,834	$3,697	$2,746	$1,162	$4,889	$37,713	$66,041
197562	Preliminary Engineering for Future Capacity	US 98 from Brooks Street to Edgewood Drive North					$616,279	$37,184	$653,463
197569(1)	TOPICS	US 98 (Bartow Hwy) from N of Banana Creek Br to S of Edgewood Drive	$121,841	$46,614	$911,905	$12,834			$1,093,194
197619	Traffic Signals	SR 655 at CR 542						$54,514	$54,514
	Total		$3,485,072	$5,538,066	$10,487,777	$8,222,181	$23,839,266	$19,014,039	$70,586,401

Source: FY 1993-1998 FDOT District 1 Work Program- Polk County

(1) Project description includes various tasks including traffic signal, median revision, skid overlay and turn lane.

Table D-5
FDOT Roadway Expansion Projects in Polk County: 1999-2004

Proj #	Description	On/From/To	FY 1998/1999	FY 1999/2000	FY 2000/2001	FY 2001/2002	FY 2002/2003	FY 2003/2004	Total
197395	Add Lanes and Reconstruct	SR 60 from E of Tiger Lake Road to E of CR 630	$68,248	$148,381	$85,098	$12,495,439	$299,451	$227,227	$13,323,844
197027	Add Lanes and Reconstruct	SR 60A (Vanfleet Dr.) from Wilson St. to SR 60	$78,613	$65,399	$1,123,125	$2,218,038	$16,477,169	$559,200	$20,521,544
197168	Add Lanes and Reconstruct	SR 60A (Vanfleet Dr.) from Agricola Rd to Broadway Ave	$533,090	$190,991	$243,937	$11,158,043	$172,347	$439,395	$12,737,803
197533	Add Lanes and Reconstruct	US 27 from S of Towerview Blvd to N of SR 540	$129,647	$92,046	$232,339	$280,132	$10,319,180	$1,087,153	$12,140,497
197679	Add Lanes and Reconstruct	US 27 from SR 544 to Blue Heron Bay Blvd.	$1,553,753	$218,607	$462,660	$855,310	$4,347,583	$25,821,149	$33,259,062
197471	Add Lanes and Reconstruct	SR 540 (Cypress Garden Blvd.) from 9th Street to Overlook Drive (CR 550)	$14,543,112	$3,406,381	$1,314,881	$940,552	$1,258,845	$510,987	$21,974,758
197475	Add Lanes and Reconstruct	SR 540 (Winterlake Rd) from Thornhill Road to Recker Hwy (SR 655)	$9,987,833	$2,036,092	$3,404,682	$965,259	$31,579		$16,425,445
197593	Add Lanes and Reconstruct	US 17/92 (Lake Alfred) from US 17& US 92 to Rochelle Avenue				$39,783	$76,503	$75,045	$191,331
197638	Add Lanes and Reconstruct	US 98 from N of Carpenter's Way to Daughtery Road				$6,690	$8,833,815	$459,456	$9,299,961
197562	Add Lanes and Reconstruct	US 98 (Bartow Hwy) from Brooks Avenue to Edgewood Drive	$2,300	$16,762	$227,694	$11,393	$131,790	$66,668	$456,607
197500	Add Lanes and Reconstruct	US 98 from N of I-4 to N of Carpenter's Way	$1,543,540	$902,674	$268,840	$344,704	$1,809,374	$113,159	$4,982,291
197501	Add Lanes and Reconstruct	US 98 BUS from Main Street (US 92 BUS) to Memorial Blvd (SR 546)	$1,403,633	$214,740	$74,924	$16,053	$609		$1,709,959
200476	Add Lanes and Reconstruct	County Line Road from Medulla Road to Drane Field Road	$926,000	$269,599					$1,195,599
197705	Add Lanes and Rehabilitate Pavement	US 27 from SR 60 to Towerview Blvd				$1,818,088	$25,793	$675,700	$2,519,581
197706	Add Lanes and Rehabilitate Pavement	US 27 from SR 540 to N of SR 542				$1,294,283	$18,695	$54,156	$1,367,134
197707	Add Lanes and Rehabilitate Pavement	US 27 from N of SR 542 to N of CR 546				$1,312,770	$20,081	$64,868	$1,397,719
197709	Add Lanes and Rehabilitate Pavement	US 27 from N of CR 547 to Hollyhill Grove Rd # 1				$1,273,416	$37,208	$139,576	$1,450,200
197710	Add Lanes and Rehabilitate Pavement	US 27 from Hollyhill Grove Rd # 1 to N of Deer Creek Road				$925,065	$31,545	$23,795	$980,405
403890	Add Lanes and Rehabilitate Pavement	US 27 from Blue Heron Bay Blvd. 0.5 Miles N of CR 547	$701,601	$61,472	$70,596	$975,732	$8,120,167	$1,342,533	$11,272,101
197013	Add Lanes and Rehabilitate Pavement	US 17 from Hardee County Line fo N of R/R Overpass	$101						$101
197685	Add Left Turn Lane (s)	SR 17 at CR 546			$217,296	$40,249			$257,545
197475	Add Left Turn Lane (s)	SR 540 at All Saints Academy						$63,708	$63,708
197629	Add Left Turn Lane (s)	SR 655 (Recker Hwy) from S of Railroad to US 92	$471,547	$63,183	$2,126	$830			$537,686
197566	Add Left Turn Lane (s)	SR 37 from CR 630	$13,807						$13,807
197492	Add Left Turn Lane (s)	SR 542 at Country Club Drive	$159,323	$54					$159,377
413927	Add Left Turn Lane (s)	US 17 at CR 54 (Ronald Reagan Parkway)						$3,863	$3,863
413928	Add Left Turn Lane (s)	US 92 at Lynchburg						$3,578	$3,578
405455	Add Right Turn Lane (s)	SR 542 (Dundee Road) at Buckeye Loop Road					$12,038	$115,156	$127,194
197561	Add Turn Lane (s)	US 92 (SR 600) from US 17 (SR 555)	$16,046						$16,046
200473	Add Turn Lane (s)	CR 37B at CR 540	$195	$576	$1,023,815	$115,167	$114,868	$8,350	$1,262,971
197633	Add Turn Lanes	SR 655 (Recker Hwy) from Coleman Road to Spirit Lake Road	$18,600	$1,144,625	$170,549				$1,333,774
407103	Installation of 6 Traffic Signal	US 27 (SR 25) at CR 54		$17,070	$260,784				$277,746

Table D-5 (continued)
FDOT Roadway Expansion Projects in Polk County: 1999-2004

Proj #	Description	On/From/To	FY 1998/1999	FY 1999/2000	FY 2000/2001	FY 2001/2002	FY 2002/2003	FY 2003/2004	Total
197650	Intersection (Minor)	US 27 at SR 542	$5,984	$8,221	$36,001	$31,481	$29,137	$17,554	$128,378
408137	Intersection (Minor)	SR 33 at US 92 (Memorial Blvd)		$2,021	$13,176	$30,842	$40,207	$85,944	$172,190
197599	Intersection (Minor)	SR 37 at E Edgewood Drive	$30,776						$30,776
197677	Intersection (Minor)	US 17 (SR 555) at SR 544 (Havendale)	$4,890						$4,890
197671	Intersection (Minor)	US 92 at Combee Road (SR 659)	$95						$95
197674	Intersection (Minor)	US 92 at Berkley Road	$135,362	$38					$135,400
197576	New Road Construction	In-Town Bypass from SR 37 (N. Fla Ave) to Bartow Rd (US 98)	$973,839	$2,199,723	$3,855,333	$14,372,549	$749,022	$1,344,174	$23,494,640
197645	New Road Construction	In-Town Bypass from SR 600 to SR 35 (N Fla Ave)	$1,507,525	$22,786	$30,484	$1,516,744	$4,325	$640,939	$3,722,803
197394	New Road Construction	SR 563 from Pipkin Road to SR 572 (Drane Field)	$9,721	$1,192	$10,591	$548,094	$3,096,395	$5,122,105	$8,788,098
197472	New Road Construction	SR 655 (Recker Hwy) from US 17 (SR 555) to SR 540 (Winter Lake Road)	$6,881,901	$303,424	$859,320	$4,710,115	$1,525,381	$2,784	$14,282,925
197529	New Road Construction	US 17 from Avenue 'C' to Avenue 'G'	$2,144,647	$6,200,812	$3,181,373	$786,416	$223,951	$174,338	$12,711,537
413113	New Road Construction	Ewell Road Extension from Old Highway 37 to CR 37 (Florida Avenue)				$1,193,500			$1,193,500
200503	New Road Construction	Polk County/City of Lakeland				$300,000	$2,173,850		$2,473,850
197539	PD&E/EMO Study	US 27 from N of SR 5444 to N of CR 547	$62,866	$23,865	$10,399				$97,130
197602	PD&E/EMO Study	US 27 from SR 60 to N of SR 540	$59,755	$49,426	$43,604	$13,161			$165,946
197672	PD&E/EMO Study	US 27 from N of SR 540 to N of SR 544	$60,474	$28,810	$30,888	$4,207			$124,379
197673	PD&E/EMO Study	US 27 from N of CR 547 to S of I-4	$76,042	$32,074	$21,658	$8,401	$6,232	$8,792	$153,199
408268	PD&E/EMO Study	US 98 from SR 60A(Van Fleet) to SR 540 (Winter Lake)					$84,210	$484,698	$568,908
197701	PD&E/EMO Study	SR 559 (Extension) from SR 655 (Recker Hwy) to US 92			$26,424	$560,113			$586,537
197524	PD&E/EMO Study	US 17/92 (Lake Alfred) from US 17	$2,086						$2,086
197701	Preliminary Engineering	SR 559 (Extension) from Derby Avenue to US 92					$42,667	$3,681	$46,348
197565	Preliminary Engineering	In Town Bypass from SR 600 West to Bartow Road (US 98)	$35,219	$25,224	$8,801	$5,249	$260		$74,753
197562	Preliminary Engineering For Future Capacity	US 98 from Brooks Street to Edgewood Drive North	$84,671	$12,901	$16,298	$9,096	$6,118		$129,084
197264	Traffic Signal Update	US 98 (Lake Parker) from Lime Street to Parker Street					$12,278	$131,764	$144,042
413644	Traffic Signals	Auburndale					$2,200	$6,796	$8,996
413645	Traffic Signals	Bartow					$4,921	$16,790	$21,711
413647	Traffic Signals	Dundee					$259	$800	$1,059
413648	Traffic Signals	Eagle Lake					$518	$2,399	$2,917
413649	Traffic Signals	Frostproof					$777	$2,399	$3,176
413650	Traffic Signals	Mcade					$389	$1,200	$1,589
413651	Traffic Signals	Haines City					$2,202	$7,596	$9,798

Table D-6
FDOT Roadway Expansion Projects in Polk County: 2005-2010

Proj #	Description	On/From/To	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010	Total
197395	Add Lanes and Reconstruct	SR 60 from E of Tiger Lake Road to E of CR 630	$48,596						$48,596
197168	Add Lanes and Reconstruct	SR 60A from Agricola Rd (CR 555) to Broadway Avenue	$264,361		$2,000,000	$2,000,000	$2,000,000	$2,000,000	$8,264,361
197679	Add Lanes and Reconstruct	US 27 from SR 544 to Blue Heron Bay Blvd.	$1,367,133						$1,367,133
411039	Add Lanes and Reconstruct	US 27 from N of CR 546 to S of SR 5444		$500,000		$2,639,000	$500,000	$6,834,242	$10,473,242
408268	Add Lanes and Reconstruct	US 98 from Manor Drive to CR 540A		$2,561,000				$5,286,000	$7,847,000
408268	Add Lanes and Reconstruct	US 98 from CR 540 A to SR 540		$2,948,000				$5,760,000	$8,708,000
197593	Add Lanes and Reconstruct	US 17/92 from US 17 &US 92 to Rochelle Avenue	$27,969	$3,673,200	$2,156,400	$6,299,029			$12,156,598
197638	Add Lanes and Reconstruct	US 98 from N of Carpenter's Way at Daughtery Road	$340,428						$340,428
197562	Add Lanes and Reconstruct	US 98 (Barlow Hwy) from Brooks Avenue to Edgewood Drive	$634,950						$634,950
197500	Add Lanes and Reconstruct	US 98 from N of I-4 to N of Carpenter's Way	$1,625,749						$1,625,749
197501	Add Lanes and Reconstruct	US 98 BUS from Main Street (US 92 BUS) to Memorial Blvd (SR 546)	$2,100						$2,100
197027	Add Lanes and Rehabilitate Pavement	SR 60A from Wilson Street to SR 60	$689,548						$689,548
197533	Add Lanes and Rehabilitate Pavement	US 27 from S of Towerview Blvd to N of SR 540	$157,758						$157,758
197705	Add Lanes and Rehabilitate Pavement	US 27 from SR 60 to Towerview Blvd	$1,912,435	$13,291,342					$15,203,777
197706	Add Lanes and Rehabilitate Pavement	US 27 from N of SR 540 to N of SR 542	$887,889						$887,889
197707	Add Lanes and Rehabilitate Pavement	US 27 from N of SR 542 to N of CR 546	$3,506,030			$60,000			$3,566,030
197709	Add Lanes and Rehabilitate Pavement	US 27 from N of CR 547 to Hollyhill Grove Road # 1	$2,021,520	$9,970,477					$11,991,997
197710	Add Lanes and Rehabilitate Pavement	US 27 from Hollyhill Grove Road # 1 to N of Deer Creek Road	$146,293	$5,979,613					$6,125,906
403890	Add Lanes and Rehabilitate Pavement	US 27 from Blue Heron Bay Blvd to 0.5 Miles N of CR 547	$1,029,386						$1,029,386
197475	Add Left Turn Lane (s)	SR 540 at All Saints Academy	$12,548						$12,548
413927	Add Left Turn Lane (s)	US 17 (US 92) at CR 54 (Ronald Reagan Parkway)	$17,239	$180,000					$197,239
413928	Add Left Turn Lane (s)	US 92 at Lynchburg	$7,180	$69,277					$76,457
405455	Add Right Turn Lane (s)	SR 542 (Dundee Road) at Buckeye Loop Road	$464,943	$334,710					$799,653
417974	Add Right Turn Lane (s)	US 17 (SR 555) from N of Lake Millsite to S of Eagle Lake Cemetary	$171,030						$171,030
197703	Interchange (Minor)	US 27 at SR 60	$1,040,449						$1,040,449
197574	Intersection (Major)	SR 659 (Combee Rd) at US 92	$190,711						$190,711
200507	Intersection (Major)	Lakeshore Drive at US 92	$28,726	$805,458					$834,184
197650	Intersection (Minor)	US 27 at SR 542	$764,371						$764,371
417349	Intersection (Minor)	SR 17 at Hunt Brothers Road		$88,316					$88,316
408137	Intersection (Minor)	SR 33 at US 92 (Memorial Blvd)	$34,916	$979,693					$1,014,609
417348	Intersection (Minor)	SR 33 at Dean Still Road		$88,316					$88,316

Table D-6 (continued)
FDOT Roadway Expansion Projects in Polk County: 2005-2010

Proj #	Description	On/From/To	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010	Total
197576	New Road Construction	In-Town Bypass from SR 37 (N. Fla Ave) to US 98 BUS (Bartow Rd)	$236,665						$236,665
197645	New Road Construction	In-Town Bypass from SR 600 to SR 35 (N Florida Ave)	$15,862,663	$1,513,000	$19,852,798	$16,683,360			$53,911,821
197701	New Road Construction	SR 559 (Extension) from SR 655 (Recker Hwy) to S of Derby Avenue		$1,400,000		$1,384,900		$6,787,766	$9,572,666
197394	New Road Construction	SR 563 from Pipkin Road to SR 572 (Drane Field)	$6,127,148			$730,000	$26,817,974		$33,675,122
197472	New Road Construction	SR 655 (Recker Hwy) from US 17 (SR 555) to SR 540 (Winter Lake Rd)	$1,074						$1,074
197529	New Road Construction	US 17 from Avenue 'C' to Avenue "G'	$125,889						$125,889
413113	New Road Construction	Bwell Road Extension from Old Highway 37 to CR 37 (Florida Avenue)		$1,425,500					$1,425,500
197534	PD&E/EMO Study	US 27 from I-4 to Lake County Line				$2,345,000			$2,345,000
197673	PD&E/EMO Study	US 27 from N of CR 547 to S of I-4	$58,417						$58,417
408268	PD&E/EMO Study	US 98 (Bartow Hwy) from SR 60A (Van Fleet) to SR 540 (Winter Lake)	$80,000						$80,000
410666	PD&E/EMO Study	SR 542 from 1st Street South to US 27	$1,241,481						$1,241,481
197701	Preliminary Engineering	SR 559 (Extension) from Derby Avenue to US 92	$50,000				$67,382		$117,382
197562	Preliminary Engineering for Future Capacity	US 98 (Bartow Hwy) from Brooks Street to Edgewood Drive North	$50,000						$50,000
410666	Preliminary Engineering for Future Capacity	SR 542 from 1st Street South to US 27			$50,000	$3,920,480			$3,970,480
414551	Preliminary Engineering for Future Capacity	US 92 from SR 572 to In-Town By-Pass (SR 548)			$50,000	$2,412,800			$2,462,800
408268	Right-of-Way Acquistion	US 98 Bartow Memorial Hospital	$487,501						$487,501
197701	Right-of-Way Acquistion	SR 559 (Extenstion) from S of Derby Avenue to US 92 (SR 600)				$804,000			$804,000
418941	Right-of-Way Activities	CR 655 (Berkley Rd) from Braddock Road to Pace Road		$1,984,000					$1,984,000
412675	Traffic Signals	Polk County	$128,457	$131,484	$140,089	$149,092	$158,505	$168,355	$875,982
413644	Traffic Signals Reimbursement	Auburndale	$9,333	$11,875	$14,562	$17,399	$17,921	$21,006	$92,096
413645	Traffic Signals Reimbursement	Bartow	$19,764	$24,881	$27,958	$28,797	$32,131	$35,642	$169,173
413646	Traffic Signals Reimbursement	Davenport	$1,098	$3,393	$3,495	$3,600	$3,708	$3,820	$19,114
413647	Traffic Signals Reimbursement	Dundee	$2,745	$5,090	$5,243	$5,401	$5,564	$5,731	$29,774
413648	Traffic Signals Reimbursement	Eagle Lake	$3,294	$3,395	$3,498	$3,604	$3,713	$3,825	$21,329
413649	Traffic Signals Reimbursement	Frostproof	$3,294	$3,395	$3,498	$3,604	$3,713	$3,825	$21,329
413650	Traffic Signals Reimbursement	Ft. Meade	$1,647	$1,697	$1,749	$1,803	$1,858	$1,914	$10,668
413651	Traffic Signals Reimbursement	Haines City	$11,529	$11,875	$12,232	$12,599	$12,977	$13,367	$74,579
413652	Traffic Signals Reimbursement	Lake Alfred	$1,098	$1,131	$3,495	$8,400	$11,122	$16,551	$41,797
413653	Traffic Signals Reimbursement	Lake Wales	$9,882	$10,180	$10,487	$10,803	$11,128	$11,462	$63,942
413654	Traffic Signals Reimbursement	Lakeland	$132,902	$139,152	$145,657	$150,027	$159,408	$166,800	$893,946
413655	Traffic Signals Reimbursement	Mulberry	$8,060	$10,564	$10,881	$11,208	$11,545	$11,892	$64,150
413656	Traffic Signals Reimbursement	Winter Haven	$34,587	$38,011	$41,482	$45,127	$46,481	$47,876	$253,564

Table D-7
Average Motor Vehicle Fuel Efficiency – Excluding Interstate Travel

Travel	Vehicle Miles of Travel (VMT) @		
	20.3	5.7	
Other Arterial Rural	373,508,000,000	40,564,000,000	414,072,000,000
Other Rural	365,686,000,000	29,798,000,000	395,484,000,000
Other Urban	1,308,650,000,000	58,830,000,000	1,367,480,000,000
Interstate Rural	215,753,000,000	52,050,000,000	267,803,000,000
Interstate Urban	395,235,000,000	34,642,000,000	429,877,000,000
Total	*2,658,832,000,000*	*215,884,000,000*	*2,874,716,000,000*

Percent VMT	
@ 20.3 mpg	@ 5.7 mpg
90%	10%
92%	8%
96%	4%
81%	19%
92%	8%
92%	*8%*

Fuel Consumed	Gallons @ 20.3 mpg	Gallons @ 5.7 mpg	
Other Arterial Rural	18,399,408,867	7,116,491,228	25,515,900,095
Other Rural	18,014,088,670	5,227,719,298	23,241,807,968
Other Urban	64,465,517,241	10,321,052,632	74,786,569,873
Interstate Rural	10,628,226,601	9,131,578,947.37	19,759,805,548
Interstate Urban	19,469,704,433	6,077,543,859.65	25,547,248,293
Total	*130,976,945,813*	*37,874,385,965*	*168,851,331,778*

Total Mileage and Fuel	
2,874,716	miles (millions)
168,851	gallons (millions)
17.03	mpg

Source: Table D-8 as provided by the U.S. Department of Transportation, Federal Highway Administration, Highway Statistics 2003, Section V, Table VM-1 - Annual Vehicle Distance Traveled in Miles and Related Data -2003 by Highway Category and Vehicle Type

Table D-8
Annual Vehicle Distance Traveled In Miles and Related Data- By Highway Category and Vehicle Type [1]

YEAR	ITEM	PASSENGER CARS	MOTOR-CYCLES	BUSES	OTHER 2-AXLE 4-TIRE VEHICLES[2]	SINGLE-UNIT 2-AXLE 6-TIRE OR MORE TRUCKS[3]	COMBINATION TRUCKS	SUBTOTALS: PASSENGER CARS AND OTHER 2-AXLE 4-TIRE VEHICLES	SUBTOTALS: SINGLE-UNIT 2-AXLE 6-TIRE OR MORE AND COMBINATION TRUCKS	ALL MOTOR VEHICLES
	Motor-Vehicle Travel: (millions of vehicle-miles)									
2003	Interstate Rural	132,636	1,273	869	83,117	8,416	43,634	215,753	52,050	269,945
2002		138,819	1,212	943	85,132	8,765	45,738	223,951	54,503	280,609
2003	Other Arterial Rural	224,324	1,493	1,031	149,184	14,229	26,335	373,508	40,564	416,596
2002		238,009	1,623	1,104	150,758	14,610	27,826	388,767	42,436	433,930
2003	Other Rural	221,063	1,548	1,812	144,623	14,891	14,907	365,686	29,798	398,844
2002		232,111	1,610	1,894	148,295	14,907	14,038	380,406	28,945	412,855
2003	All Rural	578,023	4,314	3,712	376,924	37,536	84,876	954,947	122,412	1,085,385
2002		608,939	4,445	3,941	384,185	38,282	87,602	993,124	125,884	1,127,394
2003	Interstate Urban	252,609	1,909	847	142,626	9,659	24,983	395,235	34,642	432,633
2002		243,521	1,670	803	130,174	9,119	23,921	373,695	33,040	409,208
2003	Other Urban	830,196	3,316	2,079	478,454	30,367	28,463	1,308,650	58,830	1,372,875
2002		806,014	3,437	2,101	451,675	28,465	27,214	1,257,689	55,679	1,318,906
2003	All Urban[4]	1,082,805	5,225	2,926	621,080	40,026	53,446	1,703,885	93,472	1,805,508
2002		1,049,535	5,107	2,904	581,849	37,584	51,135	1,631,384	88,719	1,728,114
2003	Total Rural and Urban	1,660,828	9,539	6,638	998,004	77,562	138,322	2,658,832	215,884	2,890,893
2002		1,658,474	9,552	6,845	966,034	75,866	138,737	2,624,508	214,603	2,855,508
2003	Number of motor vehicles	135,669,897	5,370,035	776,550	87,031,533	5,666,933	2,245,085	222,701,430	7,912,018	236,760,033
2002	registered[5]	135,920,677	5,004,156	760,717	85,011,305	5,650,619	2,276,661	220,931,982	7,927,280	234,624,135
2003	Average miles traveled	12,242	1,776	8,548	11,467	13,687	61,611	11,939	27,286	12,210
2002	per vehicle	12,202	1,909	8,998	11,364	13,426	60,939	11,879	27,071	12,171
2003	Person-miles of travel[6]	2,624,108	12,115	140,735	1,730,218	77,562	138,322	4,354,326	215,884	4,723,059
2002	(millions)	2,620,389	12,131	145,124	1,674,792	75,866	138,737	4,295,181	214,603	4,667,038
2003	Fuel consumed[7]	74,590,137	190,780	956,660	56,301,627	10,690,183	26,895,082	130,891,764	37,585,265	169,624,469
2002	(thousand gallons)	75,471,258	191,040	999,563	55,220,108	10,320,611	26,479,630	130,691,366	36,800,241	168,682,210
2003	Average fuel consumption per	550	36	1,232	647	1,886	11,980	588	4,750	716
2002	vehicle (gallons)[7]	555	38	1,314	650	1,826	11,631	592	4,642	719
2003	Average miles traveled per	22.3	50.0	6.9	17.7	7.3	5.1	20.3	5.7	17.0
2002										

APPENDIX E

Proposed Polk County Transportation Impact Fee Schedule

Table E-1
Proposed Polk Transportation Impact Fee Schedule (State and County Roads)

Fee Schedule Assumptions:

Gasoline Tax:				Per Lane Mile Cost:	$3,930,263		
$ per gallon to capital:	$0.125	State Equiv:	$0.1080	Average Added Capacity Per Lane Mile:	11,013	Toll Facility Adjustment Factor:	11.0%
Facility life (years):	25	County Gas/FST/Bond Equiv:	$0.0170	Fuel Efficiency:	17.03 mpg	Across-the-Board Adjustment:	0%
Interest rate:	5%	Other Revenue Equiv:	$0.0000	Effective Days per Year	365	V/C Ratio Management Factor:	100%

ITE LUC	Land Use (TOA)	Unit (TOA)	Recommded Trip Rate	Trip Rate Source	Recommded Trip Length	Assessable Trip Length	Trip Length Source	Recommded % Non-Passerby	% Non-Passerby Source	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Net Impact Fee	Current Adopted Fee	Percent Difference
	RESIDENTIAL														
210	Single-Family	du	7.41	FL Studies	7.25	7.75	FL Studies (adjusted)	100.0%	FL Studies	$8,632	$77	$1,084	$7,447	$2,705	176%
220	Multi-Family	du	8.72	ITE 7th	7.25	7.75	FL Studies (adjusted)	100.0%	FL Schedules	$7,737	$70	$983	$6,754	$1,863	263%
240	Mobile Home Park	du	4.99	ITE 7th	4.95	5.45	FL Studies (adjusted)	100.0%	FL Studies	$3,923	$36	$513	$3,409	$1,411	142%
253	ALF (Congregate Care Facility)	du	2.02	ITE 7th	4.43	4.93	FL Studies (adjusted)	71.6%	FL Studies	$1,017	$10	$128	$862	$571	64%
	LODGING														
310	Hotel	room	8.17	ITE 7th	7.36	7.76	FL Studies (adjusted)	56.3%	FL Studies	$6,237	$56	$793	$5,444	$1,742	211%
320	Motel	room	6.63	ITE 7th	4.95	5.45	FL Studies (adjusted)	75.6%	FL Studies	$3,390	$31	$444	$2,946	$1,901	194%
N/A	Summer Camp	bed	3.70	See 416	7.25	7.75	See 416	100.0%	see 416	$4,260	$38	$541	$3,719	$407	814%
416	Campground/RV Park	site	3.76	ITE 7th, 10%	6.22	6.72	FL Schedules (adjusted)	100.0%	FL Schedules	$3,655	$33	$490	$3,165	$1,102	169%
	RECREATION														
420	Marina	berth	2.96	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$3,067	$26	$390	$2,677	$741	261%
430	Golf Course	hole	35.74	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$37,035	$334	$4,706	$32,329	$8,951	261%
492	Health/Fitness Club	1,000 sf	32.93	ITE 7th	7.25	7.75	FL Studies (adjusted)	94.0%	FL Schedules	$35,640	$321	$4,529	$31,111	$8,247	277%
	INSTITUTIONAL														
610	Hospital	1,000 sf	17.57	ITE 7th	6.72	7.22	Pinellas (adjusted)	77.0%	Pinellas	$14,438	$131	$1,854	$12,584	$4,676	169%
620	Nursing Home	bed	2.37	ITE 7th	2.73	3.23	FL Studies (adjusted)	69.0%	FL Studies	$814	$9	$129	$686	$567	40%
520	Elementary School (Private)	student	1.29	ITE 7th	4.52	5.02	Pinellas (adjusted)	80.0%	Pinellas	$741	$7	$98	$643	$343	87%
522	Middle School (Private)	student	1.52	ITE 7th	4.52	5.02	Pinellas (adjusted)	80.0%	Pinellas	$1,047	$10	$138	$908	$343	165%
530	High School (Private)	student	1.71	ITE 7th	4.52	5.02	Pinellas (adjusted)	80.0%	Pinellas	$1,105	$10	$145	$959	$465	111%
540	Junior/Community College (Private)	student	1.20	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$1,243	$11	$158	$1,086	$319	240%
550	University (Private)	student	2.38	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$2,466	$22	$313	$2,153	$623	240%
560	Church	1,000 sf	9.11	ITE 7th	4.10	4.60	Pinellas (adjusted)	90.0%	Pinellas	$5,339	$47	$712	$4,626	$2,424	91%
565	Day Care Center	1,000 sf	79.26	ITE 7th	2.10	2.60	FL Studies (adjusted)	73.2%	FL Studies	$19,349	$202	$2,848	$16,501	$615	1026%
	OFFICE														
710	Office														
710	less than 100,000 sf	1,000 sf	15.85	ITE 7th equation	5.46	5.96	FL Studies (adjusted)	92.3%	FL Studies	$12,522	$115	$1,625	$10,897	$2,652	327%
710	100,000-199,999 sf	1,000 sf	12.15	ITE 7th equation	5.46	5.96	FL Studies (adjusted)	92.3%	FL Studies	$9,126	$90	$1,262	$8,464	$2,172	290%
710	200,000-399,999 sf	1,000 sf	10.36	ITE 7th equation	5.46	5.96	FL Studies (adjusted)	92.3%	FL Studies	$8,243	$78	$1,076	$7,217	$1,860	290%
710	400,000 sf or greater	1,000 sf	8.93	ITE 7th equation	5.46	5.96	FL Studies (adjusted)	92.3%	FL Studies	$7,071	$65	$918	$6,153	$1,545	298%

Table E-1 (continued)
Proposed Polk Transportation Impact Fee Schedule (State and County Roads)

ITE LUC	Land Use (TGA)	Unit (TGA)	Recommended Trip Rate	Trip Rate Source	Recommended Trip Length	Assessable Trip Length	Trip Length Source	Recommended % Non-Passerby	% Non-Passerby Source	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Net Impact Fee	Current Adopted Fee	Percent Difference
	RETAIL														
820	Retail														
	less than 50,000 sf	1,000 sf	110.32	ITE 7th equation	1.84	2.34	Regression analysis based on FL studies (adjusted)	45.86%	Regression analysis based on FL studies and ITE data	$14,760	$158	$3,232	$12,528	$5,063	147%
	50,000-99,999 sf	1,000 sf	75.10	ITE 7th equation	1.92	2.42	Regression analysis based on FL studies (adjusted)	62.87%	Regression analysis based on FL studies and ITE data	$12,137	$129	$1,816	$10,320	$5,223	98%
	100,000-199,999 sf	1,000 sf	58.93	ITE 7th equation	2.05	2.55	Regression analysis based on FL studies (adjusted)	67.84%	Regression analysis based on FL studies and ITE data	$11,128	$117	$1,645	$9,483	$4,598	106%
	200,000-499,999 sf	1,000 sf	41.80	ITE 7th equation	2.49	2.99	Regression analysis based on FL studies (adjusted)	68.68%	Regression analysis based on FL studies and ITE data	$10,672	$110	$1,582	$9,090	$3,656	156%
	500,000-999,999 sf	1,000 sf	33.55	ITE 7th equation	3.11	3.61	Regression analysis based on FL studies (adjusted)	71.25%	Regression analysis based on FL studies and ITE data	$11,790	$115	$1,627	$10,162	$2,925	247%
	1,000,000 sf or greater	1,000 sf	28.45	ITE 7th equation	3.90	4.40	Regression analysis based on FL studies (adjusted)	76.73%	Regression analysis based on FL studies and ITE data	$13,333	$127	$1,789	$11,545	$2,552	352%
932	High Turnover (Sit Down) Restaurant	1,000 sf	127.15	ITE 7th	2.35	3.85	FL Studies (adjusted)	70.8%	FL Studies	$48,030	$463	$6,560	$41,475	$10,703	288%
934	Fast Food Rest w/ Drive-Thru	1,000 sf	496.12	ITE 7th	2.62	3.02	FL Studies (adjusted)	57.9%	FL Studies	$114,069	$1,192	$15,378	$98,691	$18,046	446%
944	Gasoline Station	fuel pos.	168.58	ITE 7th	2.00	2.50	FL Studies (adjusted)	23.0%	FL Studies	$12,314	$130	$1,830	$10,484	$2,420	333%
850	Supermarket	1,000 sf	102.24	ITE 7th	2.21	2.71	FL Studies (adjusted)	38.0%	FL Studies	$13,638	$141	$1,988	$11,649	$5,924	97%
851	Convenience Market	1,000 sf	737.99	ITE 7th	1.58	2.08	FL Studies (adjusted)	41.3%	FL Studies	$79,477	$849	$11,969	$68,509	$8,094	820%
942	Auto Repair or Body Shop	1,000 sf	37.54	FL Studies	3.78	4.28	FL Studies (adjusted)	72.2%	FL Studies	$16,314	$166	$2,198	$14,116	$1,244	1035%
947	Car Wash	stalls	108.00	ITE 7th	2.10	2.60	FL Studies (adjusted)	76.0%	FL Studies	$27,374	$286	$4,029	$23,345	$7,910	195%
911	Bank/Savings Walk-in	1,000 sf	155.48	ITE 7th	2.73	3.23	See 912	67.6%	See 912	$39,077	$390	$5,496	$33,581	$9,082	270%
912	Bank/Savings Drive-in	1,000 sf	246.49	ITE 7th	2.73	3.23	FL Studies (adjusted)	67.6%	FL Studies	$61,855	$614	$8,958	$52,897	$14,109	275%
881	Pharmacy with Drive-Thru	1,000 sf	88.16	ITE 7th	2.21	2.71	FL Studies (adjusted)	32.5%	FL Studies	$10,056	$104	$1,466	$8,690	$7,036	22%
444	Movie Theater w/matinee	screen	93.28	FL Studies	2.31	2.81	FL Studies (adjusted)	67.6%	FL Studies	$28,824	$225	$3,679	$23,945	$34,500	-31%
151	Mini-Warehouse	1,000 sf	2.50	ITE 7th	3.28	3.78	Pinellas (adjusted)	92.0%	Pinellas	$1,191	$12	$163	$1,027	$505	103%
890	Furniture Store	1,000 sf	5.06	ITE 7th	6.41	6.91	FL Studies (adjusted)	54.3%	FL Studies	$3,792	$26	$368	$3,424	N/A	N/A
	INDUSTRY														
140	Manufacturing / Industrial	1,000 sf	3.82	ITE 7th	5.36	5.86	Pinellas (adjusted)	92.0%	Pinellas	$2,982	$28	$389	$2,603	$772	237%
150	Wholesale / Warehouse	1,000 sf	4.96	ITE 7th	5.36	5.86	Pinellas (adjusted)	92.0%	Pinellas	$3,884	$36	$508	$3,376	$1,003	237%

Table E-2

Proposed Polk Transportation Impact Fee Schedule (County Roads Only)

Fee Schedule Assumptions:

Gasoline Tax:				Per Lane Mile Cost:	$3,606,611			County Road Adjustment Factor[1]:	32.76%
$ per gallon in capital:	$0.017	State Equiv:	$0.0000	Average Added Capacity Per Lane Mile:	8,441			Toll Facility Adjustment Factor:	0.0%
Facility life (years):	25	County Gas/PST/Bond Equiv:	$0.0170	Fuel Efficiency:	17.03 mpg			Across-the-Board Adjustment:	0%
Int/Neat Rate:	5%	Other Revenue Equiv:	$0.0000	Effective Days per Year:	365			V/C Ratio Management Factor:	100%

ITE LUC	Land Use (TOA)	Unit (TOA)	Recommended Trip Rate	Trip Rate Source	Recommended Trip Length	Assessable Trip Length	Trip Length Source	Recommended % Non-Passerby	% Non-Passerby Source	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Net Impact Fee	Current Adopted Fee	Percent Difference
	RESIDENTIAL														
210	Single Family	du	7.41	FL Studies	2.38	7.75	FL Studies (adjusted)	100.0%	FL Studies	$3,854	$10	$147	$3,610	$2,705	30%
220	Multi-Family	du	6.72	ITE 7th	2.38	7.75	FL Studies (adjusted)	100.0%	FL Studies	$3,317	$8	$134	$3,183	$1,863	71%
240	Mobile Home Park	du	4.99	ITE 7th	1.52	5.45	FL Studies (adjusted)	100.0%	FL Studies	$1,862	$5	$70	$1,612	$1,413	14%
253	ALF (Congregate Care Facility)	du	2.02	ITE 7th	1.45	4.33	FL Studies (adjusted)	71.6%	FL Studies	$436	$1	$15	$416	$571	-27%
	LODGING														
310	Hotel	room	8.17	ITE 7th	2.38	7.75	FL Studies (adjusted)	66.3%	FL Studies	$2,674	$8	$106	$2,568	$1,749	47%
320	Motel	room	5.63	ITE 7th	1.52	5.45	FL Studies (adjusted)	76.6%	FL Studies	$1,453	$4	$90	$1,363	$1,001	36%
N/A	Summer Camp	bed	3.70	See 416	2.38	7.75	See 416	100.0%	see 416	$1,828	$5	$74	$1,753	$407	331%
416	Campground/RV Park	site	3.70	ITE 7th, 10%	2.06	6.72	FL Schedules (adjusted)	100.0%	FL Schedules	$1,567	$5	$64	$1,503	$1,102	36%
	RECREATION														
420	Marina	berth	2.96	ITE 7th	2.38	7.75	Pinellas (adjusted)	90.0%	Pinellas	$1,316	$4	$53	$1,262	$741	70%
430	Golf Course	hole	35.74	ITE 7th	2.38	7.75	Pinellas (adjusted)	90.0%	Pinellas	$15,870	$45	$640	$15,230	$8,861	70%
492	Health/Fitness Club	1,000 sf	32.93	ITE 7th	2.38	7.75	FL Studies (adjusted)	84.0%	FL Schedules	$15,280	$44	$616	$14,664	$8,247	78%
	INSTITUTIONAL														
610	Hospital	1,000 sf	17.57	ITE 7th	2.20	7.22	Pinellas (adjusted)	77.0%	Pinellas	$6,190	$19	$251	$5,939	$4,676	27%
620	Nursing Home	bed	2.37	ITE 7th	0.89	3.23	FL Studies (adjusted)	89.0%	FL Studies	$392	$1	$17	$375	$561	-33%
520	Elementary School (Private)	student	1.29	ITE 7th	1.48	5.02	Pinellas (adjusted)	90.0%	Pinellas	$318	$1	$13	$304	$343	-11%
522	Middle School (Private)	student	1.62	ITE 7th	1.48	5.02	Pinellas (adjusted)	90.0%	Pinellas	$449	$1	$19	$430	$343	26%
530	High School (Private)	student	1.71	ITE 7th	1.48	5.02	Pinellas (adjusted)	90.0%	Pinellas	$474	$1	$20	$454	$455	0%
540	Junior/Community College (Private)	student	1.20	ITE 7th	2.38	7.75	Pinellas (adjusted)	90.0%	Pinellas	$533	$2	$21	$512	$319	60%
550	University (Private)	student	2.39	ITE 7th	2.38	7.75	Pinellas (adjusted)	90.0%	Pinellas	$1,067	$3	$43	$1,015	$633	60%
560	Church	1,000 sf	9.11	ITE 7th	1.34	4.60	Pinellas (adjusted)	90.0%	Pinellas	$2,289	$7	$97	$2,192	$2,424	-10%
565	Day Care Center	1,000 sf	79.26	ITE 7th	0.69	2.60	FL Studies (adjusted)	73.2%	FL Studies	$8,795	$27	$387	$7,908	$881	870%
	OFFICE														
710	Office														
710	less than 100,000 sf	1,000 sf	16.65	ITE 7th equation	1.79	5.96	FL Studies (adjusted)	92.3%	FL Studies	$3,368	$16	$221	$3,148	$2,662	102%
710	100,000-199,999 sf	1,000 sf	12.15	ITE 7th equation	1.79	5.96	FL Studies (adjusted)	92.3%	FL Studies	$4,120	$12	$172	$3,948	$2,172	84%
710	200,000-399,999 sf	1,000 sf	10.36	ITE 7th equation	1.79	5.96	FL Studies (adjusted)	92.3%	FL Studies	$3,565	$10	$146	$3,419	$1,650	84%
710	400,000 sf and over	1,000 sf	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Table E-2 (continued)
Proposed Polk Transportation Impact Fee Schedule (County Roads Only)

ITE LUC	Land Use (TDA)	Unit (TDA)	Recommended Trip Rate	Trip Rate Source	Recommended Trip Length	Assessable Trip Length	Trip Length Source	Recommended % Non-Passerby	% Non-Passerby Source	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Net Impact Fee	Current Adopted Fee	Percent Difference
820	Retail														
	less than 30,000 sf	1,000 sf	110.32	ITE 7th equation	0.60	2.34	Regression analysis based on FL studies (adjusted)	45.56%	Regression analysis based on FL studies and ITE data	$6,226	$22	$334	$5,924	$5,000	19%
	30,000-99,999 sf	1,000 sf	75.10	ITE 7th equation	0.63	2.42	Regression analysis based on FL studies (adjusted)	52.47%	Regression analysis based on FL studies and ITE data	$5,204	$18	$247	$4,956	$5,223	-5%
	100,000-249,999 sf	1,000 sf	58.93	ITE 7th equation	0.67	2.66	Regression analysis based on FL studies (adjusted)	57.84%	Regression analysis based on FL studies and ITE data	$4,771	$16	$224	$4,547	$4,598	-1%
	300,000-499,999 sf	1,000 sf	41.80	ITE 7th equation	0.92	2.99	Regression analysis based on FL studies (adjusted)	65.68%	Regression analysis based on FL studies and ITE data	$4,661	$15	$211	$4,450	$3,656	22%
	500,000-999,999 sf	1,000 sf	33.55	ITE 7th equation	1.02	3.81	Regression analysis based on FL studies (adjusted)	71.26%	Regression analysis based on FL studies and ITE data	$5,055	$10	$221	$4,833	$2,926	65%
	1,000,000 sf or greater	1,000 sf	28.46	ITE 7th equation	1.28	4.40	Regression analysis based on FL studies (adjusted)	75.73%	Regression analysis based on FL studies and ITE data	$5,716	$17	$243	$5,473	$2,552	114%
932	High Turnover (Sit-Down) Restaurant	1,000 sf	127.15	ITE 7th	1.13	3.88	FL Studies (adjusted)	70.8%	FL Studies	$20,694	$63	$892	$19,702	$10,703	84%
934	Fast Food Rest w/ Drive-Thru	1,000 sf	496.12	ITE 7th	0.83	3.02	FL Studies (adjusted)	67.9%	FL Studies	$49,288	$158	$2,227	$47,058	$18,048	161%
944	Gasoline Station	fueling pos	168.50	ITE 7th	0.66	2.50	FL Studies (adjusted)	23.0%	FL Studies	$5,279	$18	$248	$5,030	$2,420	108%
850	Supermarket	1,000 sf	107.24	ITE 7th	0.72	2.71	FL Studies (adjusted)	38.0%	FL Studies	$5,848	$19	$270	$5,578	$5,824	-5%
851	Convenience Market	1,000 sf	737.99	ITE 7th	0.52	2.08	FL Studies (adjusted)	41.3%	FL Studies	$32,786	$115	$1,626	$31,160	$8,964	248%
942	Auto Repair or Body Shop	1,000 sf	37.54	FL Studies	1.24	4.28	FL Studies (adjusted)	72.2%	FL Studies	$6,894	$21	$299	$6,596	$1,241	438%
947	Car Wash	stalls	108.00	ITE 7th	3.60	2.60	FL Studies (adjusted)	78.0%	FL Studies	$11,738	$39	$549	$11,188	$7,810	41%
911	Bank/Savings Walk-In	1,000 sf	156.48	ITE 7th	0.49	3.23	See 912	57.6%	See 912	$16,753	$53	$748	$16,006	$9,082	76%
912	Bank/Savings Drive-In	1,000 sf	246.49	ITE 7th	0.89	3.23	FL Studies (adjusted)	57.6%	FL Studies	$26,390	$84	$1,177	$25,213	$14,506	76%
881	Pharmacy w/o Drive-Thru	1,000 sf	88.16	ITE 7th	0.72	2.71	FL Studies (adjusted)	32.5%	FL Studies	$4,311	$14	$199	$4,112	$7,035	-42%
444	Movie Theatre w/Matinee	screen	40.29	FL Studies	0.76	2.61	FL Studies (adjusted)	87.8%	FL Studies	$11,600	$37	$528	$10,973	$34,660	-68%
151	Mini-Warehouse	1,000 sf	2.50	ITE 7th	1.07	3.76	Pinellas (adjusted)	92.2%	Pinellas	$511	$2	$22	$488	$506	-3%
890	Furniture Store	1,000 sf	5.06	ITE 7th	2.10	8.91	FL Studies (adjusted)	54.2%	FL Studies	$1,197	$3	$49	$1,148	N/A	N/A
	INDUSTRIAL														
140	Man. Industrial (Industrial)	1,000 sf	3.82	ITE 7th	1.76	6.85	Pinellas (adjusted)	82.0%	Pinellas	$1,293	$4	$63	$1,230	$772	59%
150	Wholesale / Warehouse	1,000 sf	4.96	ITE 7th	1.76	6.85	Pinellas (adjusted)	82.0%	Pinellas	$1,680	$5	$82	$1,597	$1,003	59%

(1) The recommended trip lengths were adjusted by this factor to account for percentage of vehicle miles traveled on county roads only. See Table 2-4 for adjustment factor calculation.

APPENDIX F

Proposed Polk County Transportation Impact Fee Schedule (Including 1-Mil Credit

This Appendix presents the calculations used to determine the credit due to proposed 1-mil ad valorem tax revenues, and the resulting fee schedules. This section includes calculations based on two credit options provided by Polk County. These include:

- **Option 1:** Of the projected 1-mil collection of $354 million over the next ten years, approximately $132 million (or 37 percent) will be used for transportation capital expansion projects. In addition, the availability of additional ad valorem revenues for operating and maintenance expenses will allow the County to use additional gas tax revenues of $116 million toward transportation capital expansion projects.
- **Option 2:** Of the projected 1-mil collection of $354 million over the next ten years, approximately $47 million (or 13 percent) will be used for transportation capital expansion projects. In addition, the availability of additional ad valorem revenues for operating and maintenance expenses will allow the County to use additional gas tax revenues of $200 million toward transportation capital expansion projects.

The following sections provide an explanation of credit calculations due to the inclusion of additional funding from 1-mil and gas tax revenues.

Residential Land Uses

In determining the 1-mil credit for residential land uses, the study evaluated the 2004 single family home sales and determined the market value of a new home. This process involved some adjustments to the size and unit price of homes to account for outlying values. More specifically, the following adjustments were made:

- Home sales data for 2004 indicated that the sizes of homes sold in 2004 ranged from 1 square foot to 10,800 square feet. The Consultant used a range from 500 square feet to 7,342 square feet. This range provided an average home size of 1,588 square feet.
- According to the 2004 homes sales recorded by the Property Appraiser, the home value per square foot ranged from $0.04 to $70,000. The Consultant used a range from $60 per square foot to $200 per square foot, with an average of $88.92 per square foot.

- The multiplication of the average size by the average price resulted in an average market price of $141,205 per home.

As presented in Table F-1, the value of a new home is projected over a 25-year period, beginning with the 2005 market price of $141,205. Under the homestead exemption rule, the annual increase of the taxable value of a home is limited to three percent until it is sold. This analysis assumes a one time sale of a home during the 25-year period, which occurs in 2018 in this exercise. Until that point the home value increases at an annual rate of three percent. In 2018, the home value equals its market value, and, subsequently increases again at an annual rate of three percent. The resulting 1-mil taxes are brought to present value based on an interest rate of five percent, which is consistent with the interest rate at which the County currently borrows. Table F-1 also provides the portion of the 1-mil collections that would be used toward transportation capital expansion projects. Under Option 1, approximately 37 percent of the revenues will be used toward these types of projects. This figure decreases to 13 percent under Option 2.

Table F-1

1-Mil Credit Calculation for Single Family Home Land Use (Based on Market Value)

Year	Value		Value Used for Credit[3]	1-Mil Tax[4]	Option 1		Option 2	
	Taxable[1]	Market[2]			1-Mil for TIF[5]	Present Value[6]	1-Mil for TIF[5]	Present Value[6]
2005	$141,205	$141,205	$141,205	$141	$52	$50	$18	$17
2006	$145,441	$149,677	$145,441	$145	$54	$49	$19	$17
2007	$149,804	$158,658	$149,804	$150	$55	$48	$19	$16
2008	$154,298	$168,177	$154,298	$154	$57	$47	$20	$16
2009	$158,927	$178,268	$158,927	$159	$59	$46	$21	$16
2010	$163,695	$188,964	$163,695	$164	$61	$46	$21	$16
2011	$168,606	$200,302	$168,606	$169	$62	$44	$22	$16
2012	$173,664	$212,320	$173,664	$174	$64	$43	$23	$16
2013	$178,874	$225,059	$178,874	$179	$66	$43	$23	$15
2014	$184,240	$238,563	$184,240	$184	$68	$42	$24	$15
2015	$189,767	$252,877	$189,767	$190	$70	$41	$25	$15
2016	$195,460	$268,050	$195,460	$195	$72	$40	$25	$14
2017	$201,324	$284,133	$201,324	$201	$74	$39	$26	$14
2018	$207,364	$301,181	$301,181	$301	$111	$56	$39	$20
2019	$213,585	$319,252	$310,216	$310	$115	$55	$40	$19
2020	$219,993	$338,407	$319,522	$320	$118	$54	$42	$19
2021	$226,593	$358,711	$329,108	$329	$122	$53	$43	$19
2022	$233,391	$380,234	$338,981	$339	$125	$52	$44	$18
2023	$240,393	$403,048	$349,150	$349	$129	$51	$45	$18
2024	$247,605	$427,231	$359,625	$360	$133	$50	$47	$18
2025	$255,033	$452,865	$370,414	$370	$137	$49	$48	$17
2026	$262,684	$480,037	$381,526	$382	$141	$48	$50	$17
2027	$270,565	$508,839	$392,972	$393	$145	$47	$51	$17
2028	$278,682	$539,369	$404,761	$405	$150	$47	$53	$16
2029	$287,042	$571,731	$416,904	$417	$154	$45	$54	$16
2030	$295,653	$606,035	$429,411	$429	$159	$45	$56	$16
						$1,230		$433
Percent dedicated to transportation capital additions[7]					37%		13%	
Interest Rate[8]					5%			
Annual Increase in Taxable Value[9]					3%			
Annual Increase in Market Value[10]					6%			

(1) The 2005 taxable value is determined as explained on page F-1 of this report. Values in the remaining years are calculated based on a 3 percent annual increase (Item 9).

(2) Market value is calculated based on annual increase of 6 percent (Item 10). This rate is based on approximately 50 percent of the increase in home values from 2003 to 2004, since a 12-percent annual increase is unlikely to continue over a 25-year period.

(3) This column presents the value of the home used to calculate the 1-mil credit. It assumes one time sale of the home over the next 25 years, which occurs in 2018, where the value used for credit calculations equals market value. During the remaining years, the home value increases by 3 percent annually.

(4) Value used for credit (Item 3) divided by 1,000.

(5) 1-mil tax (Item 4) multiplied by the percentage dedicated to transportation capital additions (Item 7). This figure is 37% under Option 1 and 13% under Option 2.

(6) Present value of the 1-mil tax for TIF (Item 5) based on an annual interest rate of 5 percent (Item 8).

(7) Source: Polk County Public Works Department
(8) Assumed, and confirmed with the County representatives that 5 percent is approximately the rate at which the County borrows.
(9) Permitted rate of annual increase in taxable value of homes under the homestead exemption rule.
(10) Estimated annual increase in market value.

As presented in Table F-1, 1-mil credit for single family homes is estimated at $1,230 under Option 1 and $433 under Option 2. These credit amounts are compared to the credit that would have resulted had the 1-mil credit calculated in terms of gas tax equivalent.

Table F-2

1-Mil Credit Calculation for Single Family Home Land Use (Comparison of Gas Tax Equivalent versus Market Value)

	Revenue Applied to Capital Program(1)	Number of Years(2)	Revenue from 1 Penny(3)	Equivalent Pennies(4)
Option 1:				
1-mil Revenue Credit	$131,657,797	10	$2,711,395	$0.049
1-mil Credit for Single Family Home (based on gas tax equivalent)(5)				$425
1-mil Credit for Single Family Home (based on the market value of a new home)(6)				$1,230
Ratio of 1-mil Credit calculated based on market value to gas tax equivalent(7)				2.894
Option 2:				
1-mil Revenue Credit	$47,000,000	10	$2,711,395	$0.017
1-mil Credit for Single Family Home (based on gas tax equivalent)(5)				$147
1-mil Credit for Single Family Home (based on the market value of a new home)(6)				$433
Ratio of 1-mil Credit calculated based on market value to gas tax equivalent(7)				2.937

(1), (2) Source: Polk County
(3) Source: Florida Legislative Committee on Intergovernmental Relations (LCIR), *Local Government Financial Information Handbook.*
(4) Revenue applied to capital program (Item 1) divided by number of years (Item 2), which is then divided by revenue from 1 penny (Item 3) multiplied by 100.
(5) Calculated based on the credit generated from 4.9 pennies under Option 1 and 1.7 pennies under Option 2.
(6) Source: Table F-1
(7) 1-mil credit calculated based on market value (Item 6) divided by 1-mil credit calculated as gas tax equivalent (Item 5).

As shown in Table F-2, the credit calculations that are based on the market values of a new home result in a credit that is 2.9 times greater than 1-mil credit figures calculated as gas tax equivalent under both options. The factors of 2.894 under Option 1 and 2.937 under Option 2 are applied to the remaining residential land uses to adjust 1-mil credit calculated in terms of gas tax equivalent.

Non-residential Land Uses

Table F-3 provides an explanation of how the 1-mil credit was calculated for non-residential land uses. It should be noted that the 1-mil credit calculations for these land uses represent broad estimates, and are based on the Consultant's experience in other jurisdictions and knowledge of the industry.

Table F-3

1-Mil Credit Calculation for Non-Residential Land Uses

ITE LUC	Land Use	Unit	Taxable Value of Unit[1]	Annual 1-Mil Credit(2)		Methodology
				Option 1	Option 2	
	LODGING:					
310	Hotel	room	$60,000	$22	$8	Assumes an average size of 400 square feet per room and an average cost of $150 per square foot.
320	Motel	room	$45,000	$17	$6	Assumes an average size of 300 square feet per room and an average cost of $150 per square foot.
N/A	Summer Camp	bed	$16,216	$6	$2	Calculated based on the ratio of trip rates of motel versus summer camp with the assumption of 2 beds per room.
416	Campground/RV Park	site	$5,000	$2	$1	Assumes an average site size of 0.10 acre and a cost of $50,000 per acre.
	RECREATION:					
420	Marina	berth	$60,000	$22	$8	Assumed.
430	Golf Course	hole	$350,000	$130	$46	Based on ITE Trip Characteristics data, one hole requires approximately 7 acres. Cost per acre is estimated at $50,000.
492	Health/Fitness Club	1,000 sf	$150,000	$56	$20	Based on the cost estimate of $150 per square foot.
	INSTITUTIONAL:					
610	Hospital	1,000 sf	$223,881	$83	$29	Based on a review of the cost of a hospital in another county, the cost is estimated at $224 per square foot.
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Assumes an average size of 100 square feet per bed (accounting surrounding area) [illegible]

Table F-3 (Continued)

1-Mil Credit Calculation for Non-Residential Land Uses

ITE LUC	Land Use	Unit	Taxable Value of Unit[1]	Annual 1-Mil Credit(2) Option 1	Annual 1-Mil Credit(2) Option 2	Methodology
	OFFICE:					
710	Office					
710	less than 100,000 sf	1,000 sf	$150,000	$56	$20	Office cost is based on an evaluation of recent office sales in Polk County and an estimate of $150 per square foot.
710	100,000-199,999 sf	1,000 sf	$150,000	$56	$20	
710	200,000- 399,999 sf	1,000 sf	$150,000	$56	$20	
710	400,000 sf or greater	1,000 sf	$150,000	$56	$20	
720	Medical Office	1,000 sf	$150,000	$56	$20	
	RETAIL:					
820	Retail					
820	less than 50,000 sf	1,000 sf	$150,000	$56	$20	Retail cost is based on an evaluation of recent retail sales in Polk County and an estimate of $150 per square foot.
820	50,000-99,999 sf	1,000 sf	$150,000	$56	$20	
820	100,000- 299,999 sf	1,000 sf	$150,000	$56	$20	
820	300,000- 499,999 sf	1,000 sf	$150,000	$56	$20	
820	500,000- 999,999 sf	1,000 sf	$150,000	$56	$20	
820	1,000,000 sf or greater	1,000 sf	$150,000	$56	$20	
932	High Turnover (Sit Down) Restaurant	1,000 sf	$150,000	$56	$20	
934	Fast Food Rest w/ Drive-Thru	1,000 sf	$150,000	$56	$20	
944	Gasoline Station	fuel pos	$12,450	$5	$2	Fuel position cost is based on the assumption that 1,000 square feet can accommodate 4 rows with 3 fuel positions each for a total of 12, which results in 83 square feet per fuel position.
850	Supermarket	1,000 sf	$150,000	$56	$20	Retail cost is based on an evaluation of recent retail sales in Polk County and an estimate of $150 per square foot.
851	Convenience Market	1,000 sf	$150,000	$56	$20	
942	Auto Repair or Body Shop	1,000 sf	$150,000	$56	$20	
947	Car Wash	stalls	$48,750	$18	$6	Assumes the square footage per stall is 325 (25 feet by 13 feet) and a cost of $150 per square foot.
911	Bank/Savings Walk-in	1,000 sf	$150,000	$56	$20	Retail cost is based on an evaluation of recent retail sales in Polk County and an estimate of $150 per square foot.
912	Bank/Savings Drive-in	1,000 sf	$150,000	$56	$20	
881	Pharmacy with Drive-Thru	1,000 sf	$150,000	$56	$20	

In calculating the present value of non-residential land uses, an annual value increase of seven percent is used for industrial land uses and three percent is used for all other non-residential land uses. These figures are based on the increase in assessed values (per square foot) of commercial and industrial land uses from 2004 to 2005 in Polk County.

Additional Gas Tax Credit

Part of the revenues received from the proposed 1-mil tax is expected to be used toward operating and maintenance expenses, which will allow the County to use a larger portion of the gas tax revenues toward transportation capital expansion projects. Table F-4 provides the equivalent penny calculations to account for this additional gas tax funding.

Table F-4

Equivalent Penny Calculation for Additional Gas Tax Revenues

	Revenue Applied to Capital Program(1)	Number of Years(2)	Revenue from 1 Penny(3)	Equivalent Pennies(4)
Option 1:				
Additional Gas Tax Funding due to 1-Mil Tax	$115,800,000	10	$2,711,395	$0.043
Option 2:				
Additional Gas Tax Funding due to 1-Mil Tax	$200,457,797	10	$2,711,395	$0.074

(1) and (2) Source: Polk County
(3) Source: Florida Legislative Committee on Intergovernmental Relations (LCIR), *Local Government Financial Information Handbook*
(4) Revenues applied to capital program (Item 1) divided by the number of years (Item 2), which is then divided by revenue from 1 penny (Item 3) and multiplied by 100.

As presented in the Table, the additional gas tax funding will generate 4.3 equivalent pennies under Option 1 and 7.4 equivalent pennies under Option 2.

Tables F-5 and F-6 present the resulting impact fee schedules under the two options.

Table F-5
Proposed Polk Transportation Impact Fee Schedule (State and County Roads, with 1-mil Credit, Option 1)

Fee Schedule Assumptions:

Gasoline Tax:		Add'l Gas Tax of an 1-Mil:	$0.0430	Per Lane Mile Cost:	$3,930,393	1-Mil Adjustment Factors:			
$ per gallon to capital:	$0.168	State Equity:	$0.1060	Average Added Capacity Per Lane Mile:	11,013	Residential Adj. Factor	2.594	Tax Facility Adjustment Factor:	11.0%
Facility life (years):	25	County Gas/PST/Bond Equity:	$0.0170	Fuel Efficiency:	17.03 mpg	Adjusted Interest Rate[1]	1.5%	Across-the-Board Adjustment:	0%
Interest rate:	5%	Other Revenue Equity (1-Mil):	$0.0430	Effective Days per Year:	365			VC Ratio Management	100%

ITE LUC	Land Use (TOA)	Unit (TOA)	Recommended Trip Rate	Trip Rate Source	Recommended Trip Length	Assessable Trip Length	Trip Length Source	Recommended % Non-Passerby	% Non-Passerby Source	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Annual 1-Mil Credit	1-Mill Tax Credit	Net Impact Fee @ 100%	Current Adopted Fee	Percent Difference
	RESIDENTIAL																
210	Single-Family	du	7.41	FL Studies	7.25	7.75	FL Studies (adjusted)	100.0%	FL Studies	$6,632	$103	$1,467	$87	$1,230	$5,844	$2,705	116%
220	Multi-Family	du	6.72	ITE 7th	7.25	7.75	FL Studies (adjusted)	100.0%	FL Schedules	$7,737	$94	$1,321	$78	$1,118	$6,306	$1,663	185%
240	Mobile Home Park	du	4.99	ITE 7th	4.95	5.45	FL Studies (adjusted)	100.0%	FL Studies	$3,923	$49	$690	$41	$582	$2,650	$1,411	88%
253	ALF (Congregate Care Facility)	bd	2.02	ITE 7th	4.43	4.93	FL Studies (adjusted)	71.6%	FL Studies	$1,017	$13	$181	$11	$153	$683	$571	20%
	LODGING																
310	Hotel	room	5.17	ITE 7th	7.25	7.75	FL Studies (adjusted)	56.3%	FL Studies	$6,237	$76	$1,065	$22	$456	$4,716	$1,749	170%
320	Motel	room	5.63	ITE 7th	4.95	5.45	FL Studies (adjusted)	76.6%	FL Studies	$3,390	$42	$595	$17	$352	$2,442	$1,001	144%
N/A	Summer Camp	bed	3.70	See 416	7.25	7.75	See 416	100.0%	see 416	$4,300	$52	$726	$6	$124	$3,408	$407	737%
416	Campground/RV Park	site	3.70	ITE 7th, 10%	6.22	6.72	FL Schedules (adjusted)	100.0%	FL Schedules	$3,866	$45	$631	$2	$41	$2,982	$1,102	171%
	RECREATIONAL																
420	Marina	berth	2.96	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$3,087	$37	$524	$22	$456	$2,086	$744	182%
430	Golf Course	hole	35.74	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$37,035	$449	$6,325	$130	$2,694	$28,016	$8,861	213%
492	Health/Fitness Club	1,000 sf	32.93	ITE 7th	7.25	7.75	FL Studies (adjusted)	34.0%	FL Schedules	$35,840	$432	$6,087	$56	$1,160	$28,392	$8,247	244%
	INSTITUTIONAL																
610	Hospital	1,000 sf	17.57	ITE 7th	6.72	7.22	Pinellas (adjusted)	77.0%	Pinellas	$14,436	$178	$2,479	$83	$1,718	$10,243	$4,678	119%
620	Nursing Home	bed	2.37	ITE 7th	2.73	3.23	FL Studies (adjusted)	89.0%	FL Studies	$914	$12	$173	$6	$124	$617	$561	10%
520	Elementary School (Private)	student	1.29	ITE 7th	4.52	5.02	Pinellas (adjusted)	90.0%	Pinellas	$741	$9	$131	$6	$124	$485	$343	41%
522	Middle School (Private)	student	1.62	ITE 7th	4.52	5.02	Pinellas (adjusted)	90.0%	Pinellas	$1,047	$13	$186	$6	$124	$737	$343	115%
530	High School (Private)	student	1.71	ITE 7th	4.52	5.02	Pinellas (adjusted)	90.0%	Pinellas	$1,105	$14	$196	$6	$124	$784	$455	72%
540	Junior/Community College (Private)	student	1.20	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$1,243	$15	$212	$6	$124	$907	$319	184%
550	University (Private)	student	2.18	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$2,466	$30	$421	$6	$124	$1,921	$633	203%
560	Church	1,000 sf	9.11	ITE 7th	4.10	4.60	Pinellas (adjusted)	90.0%	Pinellas	$5,339	$66	$957	$0	$0	$4,382	$2,424	81%
565	Day Care Center	1,000 sf	79.26	ITE 7th	2.10	2.60	FL Studies (adjusted)	73.2%	FL Studies	$18,349	$272	$3,828	$32	$663	$14,658	$815	1723%
	OFFICE																
710	Office																
710	less than 100,000 sf	1,000 sf	15.65	ITE 7th equation	5.46	5.96	FL Studies (adjusted)	92.3%	FL Studies	$12,522	$165	$2,184	$56	$1,180	$9,178	$2,562	260%
710	100,000-199,999 sf	1,000 sf	12.15	ITE 7th equation	5.46	5.96	FL Studies (adjusted)	92.3%	FL Studies	$9,728	$128	$1,696	$56	$1,180	$8,070	$2,172	216%

Table F-5 (continued)

Proposed Polk Transportation Impact Fee Schedule (State and County Roads, with 1-mil Credit, Option 1)

ITE LUC	Land Use (TOA)	Unit (TOA)	Recommended Trip Rate	Trip Rate Source	Recommended Trip Length	Assessable Trip Length	Trip Length Source	Recommended % Non-Passerby	% Non-Passerby Source	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Annual 1-Mil Credit	1-Mil Tax Credit	Net Impact Fee @ 100%	Current Adopted Fee	Percent Difference
	RETAIL																
820	Retail																
	less than 30,000 sf	1,000 sf	110.32	ITE 7th equation	1.84	2.34	Regression analysis based on FL studies (adjusted)	45.88%	Regression analysis based on FL studies and ITE data	$14,760	$212	$3,900	$56	$1,160	$10,600	$5,063	109%
	30,000-99,999 sf	1,000 sf	74.10	ITE 7th equation	1.92	2.42	Regression analysis based on FL studies (adjusted)	52.97%	Regression analysis based on FL studies and ITE data	$12,137	$173	$2,443	$56	$1,160	$8,684	$5,223	83%
	100,000-299,999 sf	1,000 sf	58.93	ITE 7th equation	2.06	2.56	Regression analysis based on FL studies (adjusted)	57.84%	Regression analysis based on FL studies and ITE data	$11,128	$157	$2,210	$56	$1,160	$7,767	$4,598	69%
	300,000-499,999 sf	1,000 sf	41.60	ITE 7th equation	2.49	2.99	Regression analysis based on FL studies (adjusted)	65.08%	Regression analysis based on FL studies and ITE data	$10,672	$148	$2,085	$56	$1,160	$7,626	$3,656	109%
	500,000-999,999 sf	1,000 sf	33.55	ITE 7th equation	3.11	3.61	Regression analysis based on FL studies (adjusted)	71.26%	Regression analysis based on FL studies and ITE data	$11,790	$136	$2,187	$56	$1,160	$8,442	$2,926	188%
	1,000,000 sf or greater	1,000 sf	20.46	ITE 7th equation	3.90	4.40	Regression analysis based on FL studies (adjusted)	75.73%	Regression analysis based on FL studies and ITE data	$13,333	$171	$2,404	$56	$1,160	$9,769	$2,832	248%
932	High Turnover (Sit-Down) Restaurant	1,000 sf	127.15	ITE 7th	3.36	3.86	FL Studies (adjusted)	70.8%	FL Studies	$48,036	$629	$8,817	$56	$1,160	$38,658	$10,703	256%
934	Fast Food Rest w/ Drive-Thru	1,000 sf	496.12	ITE 7th	3.32	3.82	FL Studies (adjusted)	57.9%	FL Studies	$114,969	$1,582	$22,012	$56	$1,160	$91,788	$18,045	409%
944	Gasoline Station	kal pos	168.58	ITE 7th	2.00	2.50	FL Studies (adjusted)	23.0%	FL Studies	$12,314	$174	$2,456	$5	$104	$9,751	$2,420	303%
850	Supermarket	1,000 sf	102.24	ITE 7th	2.21	2.71	FL Studies (adjusted)	38.0%	FL Studies	$13,636	$190	$2,672	$56	$1,160	$9,804	$5,924	65%
851	Convenience Market	1,000 sf	737.99	ITE 7th	1.58	2.08	FL Studies (adjusted)	41.3%	FL Studies	$76,477	$1,141	$16,098	$55	$1,160	$59,231	$8,964	561%
942	Auto Repair or Body Shop	1,000 sf	37.94	FL Studies	3.78	4.28	FL Studies (adjusted)	72.2%	FL Studies	$18,314	$209	$2,951	$56	$1,160	$12,202	$1,244	881%
947	Car Wash	stall	108.00	ITE 7th	2.10	2.60	FL Studies (adjusted)	76.0%	FL Studies	$21,374	$384	$5,415	$16	$373	$21,998	$7,910	178%
911	Bank/Savings Walk-In	1,000 sf	156.48	ITE 7th	2.73	3.23	See 912	87.5%	See 912	$39,077	$524	$7,387	$56	$1,160	$30,629	$9,082	236%
912	Bank/Savings Drive-In	1,000 sf	246.49	ITE 7th	2.73	3.23	FL Studies (adjusted)	87.5%	FL Studies	$61,555	$826	$11,636	$56	$1,160	$48,709	$14,306	241%
881	Pharmacy w/ Drive-Thru	1,000 sf	88.16	ITE 7th	2.21	2.71	FL Studies (adjusted)	32.5%	FL Studies	$10,058	$140	$1,970	$56	$1,160	$6,926	$7,035	-2%
444	Movie Theater w/ Matinee	screen	83.58	FL Studies	2.31	2.81	FL Studies (adjusted)	87.8%	FL Studies	$26,824	$370	$5,214	$63	$1,720	$19,891	$34,560	-42%
151	Mini-Warehouse	1,000 sf	2.50	ITE 7th	3.26	3.76	Pinellas (adjusted)	92.0%	Pinellas	$1,191	$16	$219	$20	$414	$557	$506	10%
890	Furniture Store	1,000 sf	5.06	ITE 7th	5.41	5.91	FL Studies (adjusted)	94.2%	FL Studies	$2,792	$34	$481	$48	$953	$1,356	N/A	N/A
	INDUSTRIAL																
140	Manufacturing / Industrial	1,000 sf	3.82	ITE 7th	5.35	5.80	Pinellas (adjusted)	92.0%	Pinellas	$2,992	$37	$523	$37	$1,173	$1,298	$772	68%
150	Wholesale / Warehouse	1,000 sf	4.96	ITE 7th	5.36	5.86	Pinellas (adjusted)	92.0%	Pinellas	$3,884	$48	$679	$37	$1,173	$2,033	$1,003	103%

Note: 1-mil tax credit calculations for non-residential uses are based on approximate cost of building each structure based on similar structures in other jurisdictions or the Consultant's knowledge of the industry.
(1) An interest rate of 1.5 percent is used to account for an annual increase in the value of all categories, with the exception of residential and industrial land uses.

Table F-6
Proposed Polk Transportation Impact Fee Schedule (State and County Roads , with 1-Mil Credit, Option 2)

Fee Schedule Assumptions:

Gasoline Tax:		Add'l Gas Tax after 1-Mil:	$0.0740	Per Lane Mile Cost:	$3,930,253	1-Mil Adjustment Factors:			
$ per gallon to capital:	$0.198	State Equiv:	$0.1360	Average Added Capacity Per Lane Mile:	11,013	Residential Adj. Factor:	2.937	Toll Facility Adjustment Factor:	11.0%
Facility life (years):	25	County Gas/MST/Bond Equiv:	$0.0170	Fuel Efficiency:	17.03 mpg	Adjusted Interest Rate[1]:	1.3%	Across-the-Board Adjustment:	0%
Interest rate:	5%	Other Revenue Equiv (1-Mil):	$0.0170	Effective Days per Year:	365			V/C Ratio Management:	100%

ITE LUC	Land Use (TOA)	Unit (TOA)	Recommded Trip Rate	Trip Rate Source	Recommded Trip Length	Assessable Trip Length	Trip Length Source	Recommded % Non-Passerby	% Non-Passerby Source	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Annual 1-Mil Credit	1-Mil Tax Credit	Net Impact Fee @ 100%	Current Adopted Fee	Percent Difference
	RESIDENTIAL																
210	Single-Family	du	7.41	FL Studies	7.25	7.75	FL Studies (adjusted)	100.0%	FL Studies	$8,632	$192	$1,726	$31	$433	$6,373	$2,706	136%
220	Multi-Family	du	6.72	ITE 7th	7.25	7.75	FL Studies (adjusted)	100.0%	FL Schedules	$7,737	$171	$1,565	$28	$393	$5,779	$1,853	210%
240	Mobile Home Park	du	4.93	ITE 7th	4.95	5.45	FL Studies (adjusted)	100.0%	FL Studies	$3,922	$58	$817	$15	$206	$2,900	$1,411	105%
253	ALF (Congregate Care Facility)	du	2.02	ITE 7th	4.43	4.93	FL Studies (adjusted)	71.6%	FL Studies	$1,017	$15	$214	$4	$54	$743	$571	31%
	LODGING																
310	Hotel	room	8.17	ITE 7th	7.25	7.75	FL Studies (adjusted)	66.3%	FL Studies	$6,237	$90	$1,262	$8	$186	$4,809	$1,749	175%
320	Motel	room	5.63	ITE 7th	4.95	5.45	FL Studies (adjusted)	76.6%	FL Studies	$3,280	$50	$706	$6	$124	$2,658	$1,061	150%
N/A	Seasonal Camp	bed	3.70	See 416	7.25	7.75	See 416	100.0%	see 416	$4,240	$61	$862	$2	$41	$3,337	$407	725%
416	Campground/RV Park	site	3.70	ITE 7th, 10%	6.22	6.72	FL Schedules (adjusted)	100.0%	FL Schedules	$3,666	$53	$747	$1	$21	$2,887	$1,102	162%
	RECREATIONAL																
420	Marina	berth	2.96	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$3,067	$44	$621	$8	$166	$2,281	$741	208%
430	Golf Course	hole	35.74	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$37,035	$532	$7,493	$48	$953	$28,589	$8,951	219%
492	Health/Fitness Club	1,000 sf	32.93	ITE 7th	7.25	7.75	FL Studies (adjusted)	94.5%	FL Schedules	$35,840	$512	$7,210	$20	$414	$28,016	$8,247	240%
	INSTITUTIONAL																
610	Hospital	1,000 sf	17.57	ITE 7th	6.72	7.22	Pinellas (adjusted)	77.0%	Pinellas	$14,436	$208	$2,936	$29	$601	$10,901	$4,676	133%
620	Nursing Home	bed	2.07	ITE 7th	2.73	3.23	FL Studies (adjusted)	88.0%	FL Studies	$814	$15	$205	$2	$41	$568	$561	1%
520	Elementary School (Private)	student	1.29	ITE 7th	4.52	5.02	Pinellas (adjusted)	80.0%	Pinellas	$741	$11	$156	$2	$41	$544	$343	58%
522	Middle School (Private)	student	1.02	ITE 7th	4.52	5.02	Pinellas (adjusted)	90.0%	Pinellas	$1,047	$16	$220	$2	$41	$785	$343	129%
530	High School (Private)	student	1.71	ITE 7th	4.52	5.02	Pinellas (adjusted)	90.0%	Pinellas	$1,105	$18	$232	$2	$41	$831	$486	63%
540	Junior/Community College (Private)	student	1.20	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$1,243	$19	$262	$2	$41	$950	$319	198%
550	University (Private)	student	2.38	ITE 7th	7.25	7.75	Pinellas (adjusted)	90.0%	Pinellas	$2,466	$38	$498	$2	$41	$1,926	$533	294%
560	Church	1,000 sf	9.11	ITE 7th	4.60	4.60	Pinellas (adjusted)	90.0%	Pinellas	$5,338	$80	$1,134	$0	$0	$4,205	$2,424	73%
565	Day Care Center	1,000 sf	79.26	ITE 7th	2.10	2.60	FL Studies (adjusted)	73.2%	FL Studies	$19,349	$322	$4,534	$11	$226	$14,587	$855	1640%
	OFFICES																
710	Office																
710	less than 100,000 sf	1,000 sf	15.05	ITE 7th equation	5.46	5.96	FL Studies (adjusted)	92.3%	FL Studies	$12,522	$184	$2,587	$20	$414	$9,621	$2,582	273%
710	100,000-199,999 sf	1,000 sf	12.75	ITE 7th equation	5.46	5.96	FL Studies (adjusted)	92.3%	FL Studies	$9,726	$143	$2,009	$20	$414	$7,302	$2,172	236%
710	200,000-399,999 sf	1,000 sf	10.36	ITE 7th equation	5.46	5.96	FL Studies (adjusted)	92.3%	FL Studies	$8,293	$122	$1,713	$20	$414	$6,165	$1,850	233%

Table F-6 (continued)
Proposed Polk Transportation Impact Fee Schedule (State and County Roads, with 1-Mil Credit, Option 2)

ITE LUC	Land Use (TOA)	Unit (TOA)	Recommded Trip Rate	Trip Rate Source	Recommded Trip Length	Assessable Trip Length	Trip Length Source	Recmmded % Non-Passerby	% Non-Passerby Source	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Annual 1-Mill	1-Mill Tax Credit	Net Impact Fee @ 100%	Current Adopted Fee	Percent Difference
820	RETAIL Retail																
	less than 50,000 sf	1,000 sf	110.32	ITE 7th equation	1.94	2.34	Regression analysis based on FL studies (adjusted)	45.86%	Regression analysis based on FL studies and ITE data	$14,760	$252	$3,554	$20	$414	$10,742	$5,063	113%
	50,000-99,999 sf	1,000 sf	75.10	ITE 7th equation	1.92	2.42	Regression analysis based on FL studies (adjusted)	62.57%	Regression analysis based on FL studies and ITE data	$12,137	$205	$2,894	$20	$414	$8,829	$5,223	69%
	100,000- 299,999 sf	1,000 sf	58.93	ITE 7th equation	2.06	2.56	Regression analysis based on FL studies (adjusted)	57.84%	Regression analysis based on FL studies and ITE data	$11,126	$186	$2,618	$20	$414	$8,095	$4,598	76%
	300,000- 499,999 sf	1,000 sf	47.80	ITE 7th equation	2.49	2.99	Regression analysis based on FL studies (adjusted)	65.08%	Regression analysis based on FL studies and ITE data	$10,072	$175	$2,470	$20	$414	$7,387	$3,896	158%
	500,000- 999,999 sf	1,000 sf	33.55	ITE 7th equation	3.11	3.61	Regression analysis based on FL studies (adjusted)	71.26%	Regression analysis based on FL studies and ITE data	$11,790	$164	$2,591	$20	$414	$8,785	$2,925	200%
	1,000,000 sf or greater	1,000 sf	28.45	ITE 7th equation	3.90	4.40	Regression analysis based on FL studies (adjusted)	75.70%	Regression analysis based on FL studies and ITE data	$13,333	$202	$2,847	$20	$414	$10,071	$2,652	295%
932	High Turnover (Sit-Down) Restaurant	1,000 sf	127.15	ITE 7th	3.38	3.85	FL Studies (adjusted)	70.8%	FL Studies	$48,036	$741	$10,444	$20	$414	$37,177	$10,703	247%
934	Fast Food Rest w/ Drive-Thru	1,000 sf	496.12	ITE 7th	7.52	3.02	FL Studies (adjusted)	67.9%	FL Studies	$114,969	$1,830	$25,074	$20	$414	$88,470	$19,045	390%
944	Gasoline Station	fuel pos	168.56	ITE 7th	2.50	2.50	FL Studies (adjusted)	23.0%	FL Studies	$12,314	$207	$2,913	$2	$41	$9,359	$2,420	287%
850	Supermarket	1,000 sf	102.24	ITE 7th	2.21	2.71	FL Studies (adjusted)	38.0%	FL Studies	$13,636	$226	$3,165	$20	$414	$10,057	$5,924	70%
851	Convenience Market	1,000 sf	737.99	ITE 7th	1.68	2.00	FL Studies (adjusted)	44.3%	FL Studies	$76,477	$1,352	$18,056	$20	$414	$57,009	$8,964	636%
942	Auto Repair or Body Shop	1,000 sf	31.64	FL Studies	3.78	4.28	FL Studies (adjusted)	72.2%	FL Studies	$15,314	$248	$3,496	$20	$414	$12,403	$1,244	897%
847	Car Wash	stalls	108.00	ITE 7th	2.10	2.60	FL Studies (adjusted)	76.0%	FL Studies	$27,374	$455	$6,414	$8	$124	$20,835	$10,910	193%
911	Bank/Savings Walk-In	1,000 sf	156.48	ITE 7th	2.73	3.23	See 912	57.5%	See 912	$39,077	$671	$9,750	$20	$414	$29,912	$9,082	229%
912	Bank/Savings Drive-In	1,000 sf	246.49	ITE 7th	2.73	3.23	FL Studies (adjusted)	57.5%	FL Studies	$61,555	$978	$13,783	$20	$414	$47,357	$14,306	231%
881	Pharmacy with Drive-Thru	1,000 sf	82.16	ITE 7th	2.21	2.71	FL Studies (adjusted)	32.5%	FL Studies	$10,056	$156	$2,334	$20	$414	$7,308	$7,035	4%
444	Movie Theater w/Matinee	screen	63.28	FL Studies	2.31	2.61	FL Studies (adjusted)	87.5%	FL Studies	$26,924	$438	$6,178	$20	$801	$20,048	$34,560	-42%
151	Mini-Warehouse	1,000 sf	2.50	ITE 7th	3.26	3.76	Pirates (adjusted)	92.0%	Pirates	$1,191	$18	$260	$7	$146	$768	$463	66%
890	Furniture Store	1,000 sf	5.05	ITE 7th	5.41	6.91	FL Studies (adjusted)	54.2%	FL Studies	$2,792	$40	$670	$18	$332	$1,891	N/A	N/A
820	INDUSTRIAL Industrial																
140	Manufacturing / Industrial	1,000 sf	3.87	ITE 7th	5.36	5.86	Pirates (adjusted)	92.0%	Pirates	$2,992	$44	$619	$13	$336	$1,977	$772	156%
150	Wholesale / Warehouse	1,000 sf	4.96	ITE 7th	5.36	5.86	Pirates (adjusted)	92.0%	Pirates	$3,834	$57	$804	$13	$336	$2,685	$1,003	168%

Note: 1-mil tax credit calculations for non-residential uses are based on approximate cost of building each structure based on similar structures in other jurisdictions or the Consultant's knowledge of the industry.

(1) An interest rate of 1.5 percent is used to account for an annual increase in the value of all categories, with the exception of residential and industrial land uses.

APPENDIX "F-2"

POLK COUNTY TRANSPORTATION IMPACT FEE UPDATE STUDY, INDEXING ADDENDUM

DATED 8/12/05

POLK COUNTY
TRANSPORTATION IMPACT FEE UPDATE STUDY

INDEXING ADDENDUM

Prepared for:

Polk County

Prepared by:

Tindale-Oliver & Associates, Inc.

August 12, 2005

Polk County Impact Fee Update Study
Indexing Addendum

In many cases, impact fees are reviewed periodically (every three to five years, etc.) as opposed to an annual basis. If no adjustment to the impact fee schedule is made during this period, a situation can be created where major adjustments to the impact fee schedule become likely to be required due to the time between the adjustments. The need for significant adjustments also creates major concerns in the development community. To address this issue, the proposed fees resulting from the Polk County Transportation Impact Fee Update could be indexed annually for construction, land, and property valuation increases, as appropriate. The method for developing an indexed transportation impact fee is discussed below.

COST COMPONENT

Land Cost

As shown in Table 1, the just property values for Polk County increased over the past five years by 7.36 percent between 2000 and 2004.

Table 1
Polk County Property Value Increase(1)

Year	Polk County Just Land Values	Percent Change
2000	$21,665,900,608	N/A
2001	$23,566,219,826	8.77%
2002	$25,391,245,895	7.74%
2003	$26,647,725,882	4.95%
2004	$28,773,451,373	7.98%
Average		7.36%

(1) Source: Florida Property Valuations and Tax Databook, Table 4

FDOT Project Cost

The Florida Department of Transportation (FDOT) provides projected inflation rates for transportation project costs, which are presented in Table 2. These inflation rates will only be utilized in the calculation of the transportation impact fee indexing component.

Table 2
FDOT Project Cost Inflation Index(1)

Fiscal Year	Inflation Rate
2005	3.5%
2006	3.3%
2007	3.3%
2008	3.3%
2009	3.3%
Annual Average	**3.3%**

(1) Source: FDOT Office of Policy Planning, March 2005.

Application

As presented in Table 3, of the weighted average total cost, 59.4 percent is for design and construction and 40.6 percent is for ROW.

Table 3
Distribution of Capital Costs(1)

Cost Component	Weight(2)	Design/ Construction(3)	ROW(3)	Total
County Projects	60%	$2,048,794	$1,459,817	$3,508,611
State Projects	40%	$2,767,727	$1,795,013	$4,562,740
Total	100%	$2,336,367	$1,593,895	$3,930,263
Percent of Total		**59.4%**	**40.6%**	

(1) Source: Polk County Transportation Impact Fee Update Study, Tindale-Oliver & Associates, June 2005

(2) Based on the portion of lane miles owned by the County versus the State.

(3) Source: Appendix C, Table C-7 of the TOA report titled "Polk County Transportation Impact Fee Study Final Report," dated 8/12/05

As shown in Table 4, applying these percentages to the average cost increases presented previously would provide a combined index of 5 percent, which then can be applied to the cost component for all land uses presented in the transportation impact fee schedule.

Table 4
Indexing Application – Cost Component

Cost Component	Annual Increase[1]	Percent of Total[2]	Index[3]
ROW	7.4%	40.6%	3.0%
Design/Construction	3.3%	59.4%	2.0%
Total			**5.0%**

(1) Source: Table 1 for ROW and Table 2 for Design/Construction
(2) Source: Table 3
(3) Annual increase (Item 1) multiplied by the percent of total (Item 2).

With this index, the construction cost of $3,930,263 would increase to $4,126,776 ($3,930,263 x 1.05) at the end of first year. This revised cost would then change all fees within the fee schedule (e.g., the fee for single family home would increase from $7,447 to $7,874 if no other components of the fee were to change).

CREDIT COMPONENT

Residential Land Uses

To determine an appropriate index for the 1-mil credit for residential land uses, a review of single family home sales between 2001 and 2004 was conducted. As presented in Table 5, the increase in home values over the past four years averaged 18 percent. This rate should be used to index the 1-mil credit for residential land uses.

Table 5
Single Family Home Sale Prices
Polk County[1]

Year	Average Single Family Home Value	Percent Change
2001	$82,803	N/A
2002	$90,120	8.8%
2003	$126,934	40.8%
2004	$132,737	4.6%
Average		**18.1%**

(1) Source: Polk County Property Appraiser Database
Note: Homes with $0 value are excluded from the average.

It should be noted that indexing calculations do not included a detailed analysis of outlying values. They simply take the average of all home sales excluding those with $0 value. As such, the 2004 home value shown in Table 5 differs from that shown in Appendix F of the TOA report titled "Polk County Transportation Impact Fee Study Final Report," dated 8/12/05. The home value used in Appendix F resulted from a more detailed analysis of outlying values. Such an analysis was conducted in Appendix F because in determining the 1-mil credit for residential uses, it was important to start with a home value that represents the current market value of homes. For indexing purposes, the important variable is rate of change in home values (not the actual values). For this reason and to keep the indexing analysis relatively simple, a detailed analysis of outlying values for each year is not conducted.

Non-residential Land Uses

Because similar data for non-residential land uses prior to 2003 was not available through the Polk County Property Appraiser's Office, it is recommended that non-residential land uses be indexed using the building cost index published by the Engineering-News Record (ENR). ENR is a nationally recognized organization that publishes a building construction index that is widely used in the industry.

Table 6
Building Cost Index(1)

Year	Annual Average	Percent Change
2000	3,539	N/A
2001	3,574	1.0%
2002	3,623	1.4%
2003	3,693	1.9%
2004	3,984	7.9%
Average (00-04)		**3.1%**

(1) Source: Engineering-News Record, Building Cost Index History

As presented in Table 6, the average increase in building construction cost over the past five years is 3.1 percent. This figure is consistent with the rate of increase in commercial property values in Polk County from 2003 to 2005. As such, the 1-mil credit should be increased by this percentage for non-residential land uses on an annual basis.

Application

It is projected that approximately 67 percent of the County's 1-mil ad valorem tax will be used to fund roadway capacity expansion projects. Appendix F, Tables F-4 and F-5 of the Tindale-Oliver & Associates (TOA) report titled "Polk County Transportation Impact Fee Update Study," dated August 12, 2005, presents the estimates of the current 1-mil credit. These figures need to be indexed by 18.1 percent annually for residential land uses and 3.1 percent for non-residential land uses. For example, the 1-mil credit for a single family home is $2,229. This figure would increase to $2,632 one year after the adoption of the fee ($2,229 x 1.181). Similarly, the 1-mil credit of $2,093 for 1,000 square feet of office would increase to $2,158 ($2,093 x 1.031) at the end of the first year.

The combined effect of the cost and credit indices would result in the fee for single family home to increase from $5,218 to $5,241. The change in fee an office with less than 100,000 square feet would be an increase from $8,805 to $9,366.

ALTERNATIVE IMPACT FEE STUDY

FOR

BANKS WITH DRIVE-THRU

APRIL 2007

I. INTRODUCTION:

An analysis was undertaken to calculate an appropriate transportation impact fee rate for Riverside Bank with drive-thru to be located within Bartow, Florida. The impact fee for banks with drive-thru is based on a weekday average rate of Land Use Code 912-Drive-In Bank of the ITE Trip Generation Manual, 7th Edition. These are national rates and in some cases they may be lower and higher in the specific areas due to the given demographics (such as population, income, age) and other characteristics of the area.

II. METHODOLOGY:

Prior to initiating the analysis, the proposed study methodology was discussed with Polk County staff and the criteria are listed below.

- Traffic County devices will be used at three alternate Riverside Bank location in Polk County to determine the actual trip rates (daily trips / 1,000 square feet of the building structure) generated by each location. The three studied locations are listed below.

  - Site 1 – 4630 South Florida Avenue, Lakeland, FL
  - Site 2 – 6108 US 98 North, Lakeland, FL
  - Site 3 – 2100 Harden Blvd, Lakeland, FL

Traffic Counts will be counted for a 96-hour period (Monday-Friday).

- The trip totals from the five days (Monday through Friday) at the three study locations will be averaged for a daily trip total for each location. The trip totals will be divided by each location's enclosed building square footage, neglecting any ancillary uses, such as the drive-in overhang, to determine an average trip rate at each location.
- Surveys were conducted to collect information regarding average trip lengths of customers of the three (3) studied banks. This was accomplished by stationing one (1) surveyor at each location for three (3) hours on Friday, March 2, 2007 from 12:30 pm to 3:30 pm, which is the peak period of banking activity. Surveys asked where and what type (home, work, or other) the origin for the trip to the bank was and the same information for the destination of the trip from the bank.
- The trip rates and average trip lengths determined at the three study locations will be averaged to determine an appropriate trip generation rate to be used for trip impact fee calculations for the proposed project in Bartow. The formula as contained in the Polk County Impact Fee Ordinance will be used to determine a per unit transportation impact fee for the proposed Riverside Bank using the average daily trip rates determined above.

In calculating the alternative impact fee for the Project, all the existing values and factors for banks with drive-in lanes (Fuel Efficiency, Percent New Trips, etc.) were used as provided in the Polk County Transportation Impact Fee Update Study, except for the average trip rate and average trip length, which was determined as described above. Relevant excerpts from this study are provided in Appendix 1.

The study that follows is fully consistent with the methodology stated above.

III. DATA COLLECTION AND FINDINGS

Machine-collected volume counts were obtained at all access points to the three studied bank locations. These counts are provided in Appendix 2. Tube counters are optimally

used on roadways where traffic passes them at a fair rate of speed, at a straight angle, and does not stop. Since meeting these conditions is difficult at driveway locations, a calibration exercise was necessary. This was accomplished by conducting a one-hour manual count at the peak hour (generally between 11:30 am and 3:30 pm) for one day at each count location and comparing the manual count to the machine count. These calibration factors, shown in Table 1, were applied to each daily average to come up with an adjusted daily trip total.

Table 1 – Machine Count Calibration Factors

Count Location	Manual Count	Machine Count	Calibration Factor
Site 1 – Havendale Riverside Bank Location			
South Driveway	20	21	0.95
North Driveway	13	14	0.93
Site 2 – US Highway 98 N. Riverside Bank Location			
US 98 Driveway	11	11	1.00
Daughtery D/T Driveway	19	25	0.76
Daughtery East Driveway	19	21	0.90
Site 3 – S. Florida Avenue Riverside Bank Location			
Harden Driveway	24	27	0.89
Plaza Driveway	12	20	0.60
Beacon Driveway	57	68	0.84

Adjusted daily trip totals for each alternate location were divided by the bank's square footage and averaged to come up with an appropriate trip rate, as shown in Table 2.

Table 2 – Trip Rate Calculation

Site	Daily Trips	Square Feet	Trips/ Sq. Feet	Avg Trips/ Sq. Feet
Site 1 – South Florida Ave	406	5,250	77.33	148.57
Site 2 – US Highway 98 N.	600	5,063	118.51	
Site 3 – Harden Boulevard	908	3,634	249.86	

For trip length surveys, average driving lengths from the reported inbound trip origin location and outbound trip destination location were determined for each survey. In a couple cases (3 out of 68 completed surveys), the trip origin and/or destination was located outside Polk County. In these outlier cases, the trip length was not included in the analysis of average trip length. Appendix 3 includes the trip length survey methodology and completed surveys. Table 3 shows the average trip length calculation which was found to be slightly less than the suggested length of 2.73 miles.

Table 3 – Trip Length Calculation

Site	Inbound	Outbound	Average	Average Trip Length
Site 1 – Havendale Avenue	3.51	2.00	2.75	2.57
Site 2 – US Highway 98 N.	2.66	3.07	2.86	
Site 3 – S. Florida Avenue	2.19	2.00	2.09	

Based upon the collected data and that provided by Polk County, the daily trip rate per unit is estimated at 148.57 trips/1,000 square feet for Riverside Bank locations in Polk County. This value is roughly 60% less than the ITE and Polk TIF-recommended daily trip rate of 246.49 trips/unit for Land Use Code 912 – Drive-In Banks.

IV. CALCULATION

Using the trip rate calculated above for Riverside Bank locations in Polk County, the impact fee is calculated using the equation and methodology provided by Polk County. The only changes from the standard drive-in bank impact fee calculation will be the trip rate and average trip length values. All other values used in the equation will be those standard values for drive-in banks. The documentation supporting these values can be found in Appendix 1. The total impact fee calculation is as follows:

$$\text{Total Impact Cost} = \left(\frac{TripRate \times TripLength \times \%NewTrips}{2}\right) \times (1 - TollAdj) \times \left(\frac{CostLaneMile}{AddedCapacity}\right)$$

Where:

- *TripRate* - average daily trip rate per unit (148.57)
- *TripLength* - average trip length in vehicle-miles (2.57)
- *%NewTrips* - adjustment factor to account for pass-by trips (57.6%)
- *TollAdj* - adjustment factor to account for travel demand occurring on interstate highways or toll facilities (11%)
- *CostLaneMile* - unit cost to construct one lane-mile of roadway, in $/lane-mile ($3,930,263)
- *AddedCapacity* - average daily traffic on one travel lane of roadway at capacity for one lane-mile, in vehicles/lane-mile/day (11,013)

After taking these factors into account, the total impact cost is calculated as follows:

$$\text{Total Impact Cost} = \left(\frac{148.57 \times 2.57 \times 57.6\%}{2}\right) \times (1 - 11\%) \times \left(\frac{\$3{,}930{,}263}{11{,}013}\right) = \frac{\$34{,}057}{1{,}000\text{sf}}$$

Polk County impact fees take into account the total gas tax credit from each unit earned over a 25-year period. That amount is subtracted from the total impact cost when calculating the net impact fee. The gas tax credit calculation is as follows:

$$\text{Annual Gas Tax} = \frac{\left(\left(\frac{TripRate \times TripLengthAssess \times \%NewTrips}{2}\right) \times DaysPerYear \times \$/GallonToCapital\right)}{FuelEfficiency}$$

Where:

- *TripLengthAssess* – assessable trip length – The average trip length includes travel on functionally classified roads, but gas taxes are collected for travel on all roads, including local roads. Therefore, an adjustment factor of 0.5 miles is added to the average trip length to account for this. (2.57 + 0.5 = 3.07)

- *$/GallonToCapital* – the amount of gas tax revenue per gallon of fuel that is used for capital improvements, in $/gallon ($0.168)
- *FuelEfficiency* – the average fuel efficiency of cars, in miles/gallon (17.03)

The gas tax credit and finally net impact fee is calculated using the annual gas tax amount spread over 25 years, as follows:

$$\text{Gas Tax Credit} = Value \times AnnualGasTax$$

$$\text{Net Impact Fee} = \text{Total Impact Cost} - GasTaxCredit - OneMilTaxCredit$$

Where:

- *Value* – a calculation of the present value of a uniform series of cash flows, gas tax payments in this case, given a 5% annual interest rate and a 25-year facility life – the uniform series present worth factor is 14.0939

In addition to the gas tax credit, there is an additional tax credit from a 1-mil Polk County tax. This value is calculated over the life of the structure. For this analysis, the value for drive-in banks will be used. This value is $1,160. Information on the calculation of this value is provided in Appendix 1. Using the above equations and values, the net impact fee is calculated as follows:

$$\text{Annual Gas Tax} = \frac{\left(\left(\frac{148.57 \times 3.07 \times 57.6\%}{2}\right) \times 365 \times \$0.168\right)}{17.03} = \$473$$

$$\text{Gas Tax Credit} = 14.0939 \times \$473 = \$6{,}666$$

$$\text{Net Impact Fee} = \$34{,}927 - \$6{,}666 - \$1{,}160 = \frac{\$27{,}101}{1{,}000\text{sf}}$$

V. CONCLUSION:

Following the methodology agreed upon, an alternative impact fee study was performed for a proposed Riverside Bank to be located in Bartow, FL. Trip generation data were collected at three other branch locations in Polk County and combined with the data provided by Polk County. This data was used to calculate an appropriate daily trip rate (148.57) and appropriate trip length (2.57). The net impact fee was calculated using the new daily trip rate and Polk County default values. The final net impact fee is $27,101 per 1,000 sq. ft. of building size. This is roughly 52% of the $51,800 fee rate that would result in using the ITE daily trip rate of 246.49.

Based on this result and the fact that this new impact fee for bank/saving with drive-thru is lower then the category for bank/savings walk-in, staff has decided to have one category for banks with the new identified impact fee rate of $27,101 per 1,000 sq. ft.

MEDICAL OFFICE IMPACT FEE SUMMARY

Prepared By:

Polk Transportation Planning Organization

April 20, 2007

TABLE OF CONTENTS

	Title
I.	Introduction
II.	Current trip rate for the medical office impact fee
III.	Summary of traffic count data
IV.	New medical office calculations
V.	Conclusion

INTRODUCTION:

Polk TPO staff was tasked to look at the current medical office impact fee rate based on numerous concerns and discussions regarding the current rate and to see if Polk County's medical facilities have a similar impact to that of the trip rate used in the current impact fee ordinance.

The methodology for this analysis was to conduct five day traffic counts at a minimum of three medical facility locations and compute the average daily trip volume for each facility. Once the average daily trip volume was established it would be divided by the square footage of each medical facility, which would establish a new trip rate per 1,000 square feet. Since all that is being changed is the daily trip rate, all the default values in the impact fee formula, such as the 1-mil and gas-tax credit would apply.

Table F-6
Proposed Polk Transportation Impact Fee Schedule (State and County Roads, with 1-Mill Credit, Option 2)

Fee Schedule Assumptions:

Gasoline Tax:		ADT Gas Tax after 1-Mill:	[illegible]	Per Lane Mile Cost:	$3,309,363	Sales Adjustment Factors:			
$ per million in capital:	30,192	State Excise:	80,1040	Average Added Capacity Per Lane Mile:	11,013	Residential Adj. Factor:	0.357	Total Facility Adjustment Factor:	11.0%
Facility life (years):	25	County Gas/PST/Bond Excise:	30,0170	Fuel Efficiency:	17.03 mpg	Adjusted Interest Rate[1]:	3.8%	Across-the-Board Adjustment:	0%
Interest rate:	5%	Other Revenue Equiv (1-Mill):	30,0170	Effective Days per Year:	260			VC Park Management:	100%

ITE LUC	Land Use (TSM)	Unit (TOA)	Recommended Trip Rate	Trip Rate Source	Recommended Trip Length	Assessable Trip Length	Trip Length Source	Recommended % Non-Passerby	% Non-Passerby Source	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Annual 1-Mill	1-Mill Tax Credit	Net Impact Fee @ 100%	Current Adopted Fee	Percent Difference
	RESIDENTIAL																
210	Single Family	du	7.81	FL Studies	7.25	7.78	FL Studies (adjusted)	100.0%	FL Studies	$8,532	$122	$1,726	$31	$433	$6,373	$2,705	136%
220	Multi Family	du	6.72	ITE 7th	7.25	7.78	FL Studies (adjusted)	100.0%	FL Studies	$7,337	$111	$1,586	$28	$393	$5,719	$1,853	210%
240	Mobile Home Park	du	4.90	ITE 7th	4.89	5.45	FL Studies (adjusted)	100.0%	FL Studies	$3,823	$56	$817	$16	$205	$2,909	$1,491	108%
253	ALF (Congregate Care Facility)	du	2.02	ITE 7th	4.43	4.40	FL Studies (adjusted)	71.8%	FL Studies	$1,017	$16	$214	$4	$54	$749	$571	31%
	Lodging																
310	Hotel	room	8.17	ITE 7th	7.25	7.78	FL Studies (adjusted)	66.3%	FL Studies	$5,237	$80	$1,202	$9	$108	$4,028	$1,749	176%
320	Motel	room	5.63	ITE 7th	4.95	5.45	FL Studies (adjusted)	79.5%	FL Studies	$3,100	$50	$705	$6	$124	$2,356	$1,011	158%
N/A	Summer Camp	bed	3.70	Sec 419	7.25	7.78	Sec 419	100.0%	Sec 419	$4,200	$61	$892	$2	$41	$3,267	$407	726%
419	Campground/RV Park	site	3.70	ITE 7th, 80%	6.22	6.72	FL Schedule (adjusted)	100.0%	FL Schedule	$3,095	$63	$747	$1	$21	$2,487	$1,122	182%
	Recreational/Entertainment																
420	Marina	berth	2.94	ITE 7th	7.25	7.78	Studies (adjusted)	90.0%	Studies	$3,097	$44	$421	$4	$106	$2,243	$741	203%
430	Golf Course	hole	36.74	ITE 7th	7.25	7.78	Studies (adjusted)	95.0%	Studies	$37,035	$432	$7,493	$49	$983	$28,640	$8,961	219%
492	Health/Fitness Club	1,000 sf	32.93	ITE 7th	7.25	7.78	FL Studies (adjusted)	84.0%	FL Schedule	$38,845	$412	$7,516	$20	$414	$29,918	$8,787	240%
	Institutional																
610	Hospital	1,000 sf	17.97	ITE 7th	6.72	7.78	Studies (adjusted)	77.0%	Studies	$16,439	$206	$3,936	$79	$401	$10,901	$4,676	133%
620	Nursing Home	bed	2.37	ITE 7th	3.73	3.21	FL Studies (adjusted)	93.0%	FL Studies	$914	$16	$208	$2	$41	$666	$561	19%
520	Elementary School (Private)	student	1.29	ITE 7th	4.52	4.02	Studies (adjusted)	80.0%	Studies	$741	$11	$150	$2	$41	$544	$345	58%
522	Middle School (Private)	student	1.62	ITE 7th	4.53	5.00	Studies (adjusted)	80.0%	Studies	$1,047	$15	$220	$2	$41	$785	$342	129%
530	High School (Private)	student	1.71	ITE 7th	4.52	5.00	Studies (adjusted)	90.0%	Studies	$1,108	$16	$232	$2	$41	$857	$458	87%
540	Junior/Community College (Private)	student	1.20	ITE 7th	7.25	7.78	Studies (adjusted)	90.0%	Studies	$1,345	$18	$282	$2	$41	$960	$319	196%
560	University (Private)	student	2.39	ITE 7th	7.25	7.78	Studies (adjusted)	90.0%	Studies	$2,345	$35	$498	$2	$41	$1,928	$633	204%
560	Church	1,000 sf	9.11	ITE 7th	4.19	4.80	Studies (adjusted)	90.0%	Studies	$5,209	$90	$1,154	$0	$0	$4,206	$2,424	73%
565	Day Care Center	1,000 sf	79.26	ITE 7th	2.10	2.40	FL Studies (adjusted)	73.2%	FL Studies	$19,849	$352	$4,554	$11	$228	$14,867	$615	1900%
	OFFICE																
710	Office																
710	less than 100,000 sf	1,000 sf	13.45	ITE 7th equation	6.48	5.98	FL Studies (adjusted)	92.3%	FL Studies	$12,822	$184	$2,647	$20	$414	$9,521	$2,532	313%
710	100,000-199,999 sf	1,000 sf	12.16	ITE 7th equation	5.48	5.98	FL Studies (adjusted)	87.3%	FL Studies	$9,726	$143	$2,008	$20	$414	$7,302	$2,172	236%
710	200,000-399,999 sf	1,000 sf	10.36	ITE 7th equation	5.48	5.98	FL Studies (adjusted)	82.3%	FL Studies	$6,291	$122	$1,713	$20	$414	$5,185	$1,690	270%
710	400,000 sf or greater	1,000 sf	8.83	ITE 7th equation	5.48	5.98	FL Studies (adjusted)	82.3%	FL Studies	$7,011	$104	$1,461	$20	$414	$5,196	$1,546	236%
720	Medical Office	1,000 sf	36.13	ITE 7th	6.78	4.28	FL Studies (adjusted)	68.9%	FL Studies	$28,483	$439	$6,083	$20	$414	$22,006	$4,414	498%

Summary of Traffic Count Data

Phillip Abbott Denistry (4,145 sq. ft.)					
CS # 1	*Vehicles*	*CS # 2*	*Vehicles*	*Calculation*	*Trips Per 1,000 sq. ft*
Mon	*******	Mon	*******	108/4.145	26.05
Tues	48	Tues	16		
Wed	81	Wed	25		
Thurs	111	Thurs	36		
Fri	86	Fri	25		
Total	326	Total	102		
Average	82	Average	26		
Total Average Vehicles = 108					

Pediatric Associates of Lakeland (6,972 sq. ft.)					
CS # 1	*Vehicles*	*CS # 2*	*Vehicles*	*Calculation*	*Trips Per 1,000 sq. ft*
Mon	113	Mon	22	290/6.972	41.59
Tues	276	Tues	40		
Wed	270	Wed	34		
Thurs	331	Thurs	31		
Fri	293	Fri	39		
Total	1283	Total	166		
Average	257	Average	33		
Total Average Vehicles = 290					

Watkins Clinic (6,288 sq.ft.)							
CS # 1	*Vehicles*	*CS # 2*	*Vehicles*	*CS # 3*	*Vehicles*	*Calculation*	*Trips Per 1,000 sq. ft*
Mon	61	Mon	96	Mon	73	253/6.288	40.23
Tues	87	Tues	111	Tues	70		
Wed	67	Wed	104	Wed	81		
Thurs	68	Thurs	132	Thurs	78		
Fri	91	Fri	90	Fri	52		
Total	374	Total	533	Total	354		
Average	75	Average	107	Average	71		
Total Average Vehicles = 253							

Bay Area Primary Care Associates (3,560 sq. ft.)					
CS # 1	*Vehicles*	*CS # 2*	*Vehicles*	*Calculation*	*Trips Per 1,000 sq. ft*
Mon	*******	Mon	*******	83/3.560	23.31
Tues	60	Tues	59		
Wed	44	Wed	34		
Thurs	44	Thurs	30		
Fri	50	Fri	50		
Mon	30	Mon	46		
Tues	38	Tues	34		
Wed	25	Wed	31		
Total	291	Total	284		
Average	42	Average	41		
Total Average Vehicles = 83					

Impact Fee Calculation:

1.

Total Impact Cost = [Trip Rate x Trip Length x % New Trips/2] x (1 – Toll Adj) x [Cost Per Lane Mile/Added Capacity] =

Total Impact Cost = [24.68 x 5.78 x % .889/2] x (1 – .11) x [4,126,776/11,013] =

Total Impact Cost = [63.408] x (.89) x [374.718] = $21,146.505

Total Impact Cost = $21,146.505

2.

Annual Gas Tax = {[Trip Rate x Trip Length Asses x % New Trips/2] x Days Per Year x $/Gallon To Capital}/Fuel Efficiency

Annual Gas Tax = {[24.68 x 6.28 x .889] x 365 x .168}/2

Annual Gas Tax = 4224.533/17.03 = 248.064

Annual Gas Tax = $248

3.

Gas Tax Credit = $3,496

4.

Conclusion:

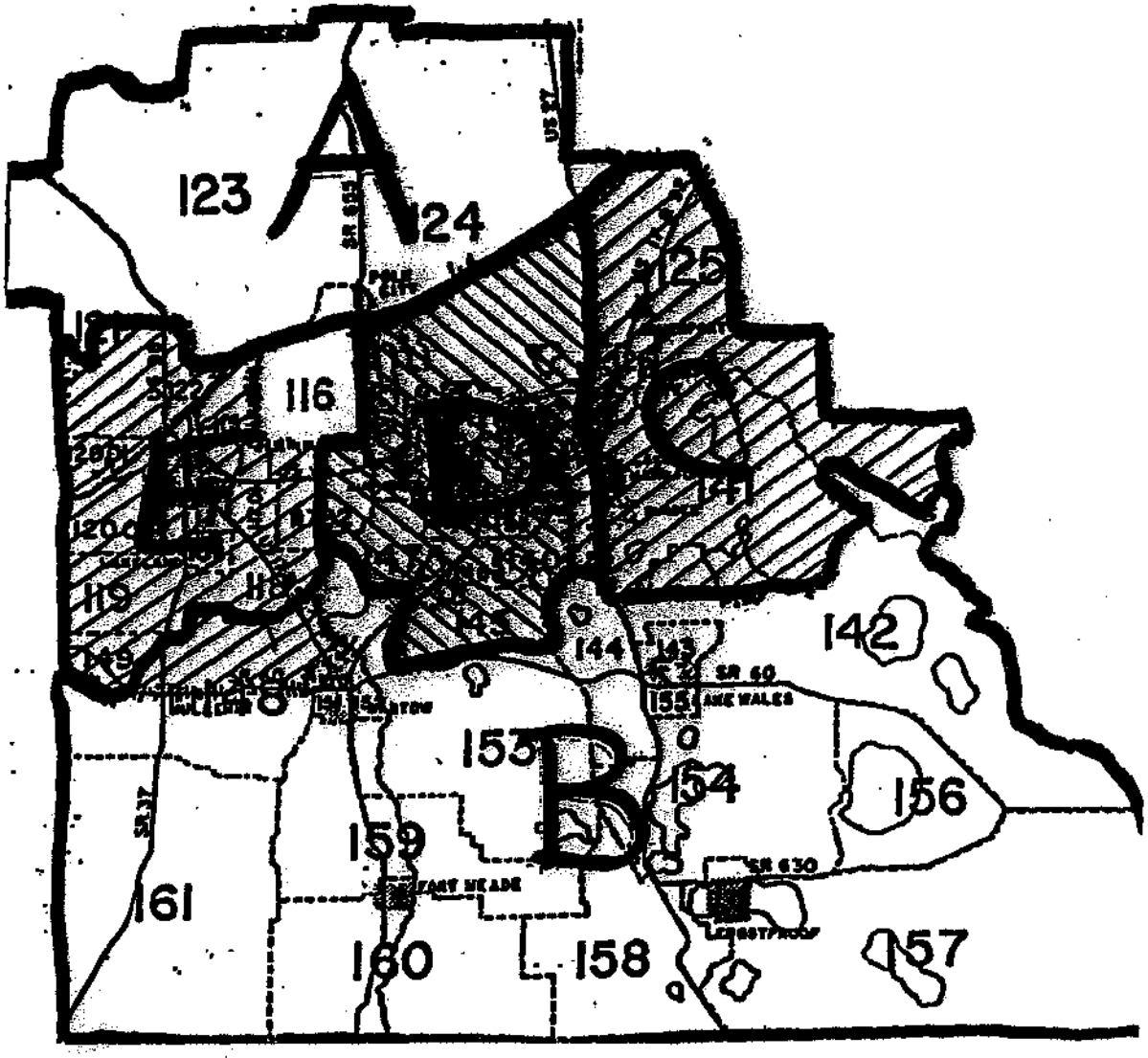
An alternative impact fee study was conducted for medical facilities to determine if the current impact fee is appropriate compared to that of Polk County localized data. With the data that was collected, it was determined that medical facilities that are 5,000 square feet or greater do have a daily trip rate comparable to the daily trip rate outlined in the current impact fee ordinance. However, medical facilities that are 5,000 square feet or less did have a 33% reduction to the daily trip rate that is in the current impact fee ordinance. Therefore, staff recommends that the impact fee ordinance has two categories for medical office, with one category being medical office 5,000 square feet or less and the other category being medical office 5,000 square feet or greater. The new impact fee for medical office 5,000 square feet or less is listed below.

Medical Office < 5,000 sq. ft. = $16,454/per 1,000 sq.ft.

APPENDIX B-2

TRANSPORTATION IMPACT FEE DISTRICT MAP AND

DESCRIPTION OF BOUNDARIES OF TRANSPORTATION IMPACT FEE DISTRICTS



"A"= North Transportation Impact Fee District consisting of Traffic Analysis Zones 134, 136205-206, 221-223, and 434-435.

"B"= South Transportation Impact Fee District consisting of Traffic Analysis Zones 350-378, 380-402, 449, 476-494, 499-534, 536, 549-554, 559-561 and 569-571

"C"= East Transportation Impact Fee District consisting of Traffic Analysis Zones 405-426, 455-470, and 535

"D"= Central Transportation Impact Fee District consisting of Traffic Analysis Zones 139, 148, 152, 261-349, 436-440, 447-448, 450-454, 495-498, 547-548, and 555-557

"E"= West Transportation Impact Fee District consisting of Traffic Analysis Zones 1-119, 121-133, 135, 137-138, 140-147, 149-151, 153-204, 207-220, 224-233, 472-475, and 562-568

APPENDIX C

CORRECTIONAL FACILITIES IMPACT FEE STUDY

APPENDIX "E-1"

Final Report

IMPACT FEES

FOR

JAIL FACILITIES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

June 2, 2005

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1. INTRODUCTION

Purpose of This Study

This study of impact fees for jail facilities in Polk County, Florida presents the methodology, summarizes the data, and explains the calculation of the fees. The methodology is designed to comply with the requirements of Florida law.

Definition and Rationale of Impact Fees

Impact fees are charges paid by new development to reimburse local governments for the capital cost of public facilities that are needed to serve new development and the people who occupy the new development. New development is synonymous with "growth."

Local governments charge impact fees on either of two bases. First, as a matter of policy and legislative discretion, they may want new development to pay the full cost of its share of new public facilities because that portion of the facilities would not be needed except to serve the new development. In this case, the new development is required to pay for all the cost of its share of new public facilities.

On the other hand, local governments may use other sources of revenue to pay for the new public facilities that are required to serve new development. If, however, such revenues are not sufficient to cover the entire costs of new facilities necessitated by new development, the new development may be required to pay an impact fee in an amount equal to the difference between the total cost and the other sources of revenue.

There are many kinds of "public facilities" that are needed by new development, including jail facilities, parks, emergency medical services, schools, roads, and other government facilities. This study covers jail facilities in Polk County, Florida. Impact fees for jail facilities are charged to all development within Polk County, as explained in chapter 2.

Rules Governing Impact Fees in Florida

Impact fees for public facilities have been upheld by the Florida Supreme Court Several court cases[1] provide direction in three broad areas of the development of impact fees: (1) who pays, and how much (the "fair share" rules), (2) where and how the fee can be used (the dual "nexus of benefit" rules), and (3) offsets against the fee (the "credits" rules).

First, the "fair share" rules require that impact fees can be charged only for the portion of the cost of public capital facilities that is attributable to new development. Impact fees cannot be charged to pay for the cost of reducing or eliminating deficiencies in existing facilities. Within this broad rule, specific guidance is given in several areas:

- It is permitted to distinguish among the impacts of different types of growth in establishing fee amounts (i.e., single family homes can be shown to have different impacts than multi-family dwelling units or mobile homes, therefore the impact fees for each type of land use can be different than the other types).

- Fee-payers should be able to pay a smaller fee if they can demonstrate that their development will have less impact than is presumed in the calculation of the impact fee schedule for their classification of property (i.e., through land use restrictions), and

- Costs of facilities that will be used by new development and existing users must be apportioned between the two groups in determining the amount of the fee.

Second, the dual "nexus of benefit" rules require a demonstrated reasonable connection (1) between the need for public capital facilities and the growth from the fee-paying development, and (2) between the expenditure of fee revenue and the benefits received by the fee-paying development. These two conditions limit where and when impact fees can be collected and used.

There are many ways that the nexus of benefit can be established, including personal use and use by others in the family or business (direct benefit), use by

[1] The following five significant court cases guide the development of impact fees in Florida: Contractors and Builders Association of Pinellas County v. City of Dunedin. 329 So.2d 314 (Fla. 1976); Hollywood, Inc. v. Broward County. 431 So.2d 606 (Fla. 4th DCA 1983); Home Builders and Contractors Association of Palm Beach County. Inc. v. Board of County Commissioners of Palm Beach County. 446 So.2d 140 (Fla. 4th DCA 1983); and Seminole County v. City of Casselberry, 541 So.2d 666 (Fla. 5th DCA 1989); City of Ormond Beach v. County of Volusia, 535 So.2d 302 (Fla. 5th DCA 1968). The Local Government Comprehensive Planning and Land Development Regulation Act also touches on some aspects of impact fees.

persons who provide goods or services to the fee-paying property (indirect benefit), and geographical proximity (presumed benefit). The connections among needs, benefits and fees will vary according to the type of facility; jail facilities will have different nexus of benefits criteria than roads. The nexus of benefit for jail facilities will be based on the demand for jail facilities by each type of residential development. A detailed description of this data is presented later in this study.

Another connection among needs, benefits and fees can be the geographical relationship between a fee-paying development and the impact on a public capital facility. Some impact fees for roads or parks use geographical zones for calculating, collecting and spending impact fees. The benefits provided by jail facilities are not limited to geographic areas surrounding each jail facility. The Polk County Sheriff's Office Department of Detention houses arrestees and sentenced prisoners (with sentences up to a maximum of 1 year) associated with incidents and crimes committed throughout the County, including municipalities. The jail facilities function as a single system, and all residential properties benefit from improvements to any part of the system, therefore the jail facilities impact fee for each type of residential development is calculated, collected, and expended in a single "zone" covering the entire geographic area of Polk County.

Furthermore, the fee revenue must be expended within a reasonable period of time, but there is no single maximum limit that applies to all impact fee expenditures. Explicit limitations on the expenditure of fees must be adequate to guide government personnel, and fee revenue must be earmarked for specific uses related to the public capital facilities.

Finally, the "credits" rules allow a fee-payer to have an impact fee reduced to reflect (1) contributions of land, cash, facilities, or other assets that meet the same need as the fee, and (2) future payments of taxes that would ordinarily be used for the same public capital facilities for which the impact fee is being charged. Without such credits, the fee-paying development might pay more than its fair share. Court cases and legislation do not prohibit a local government from establishing reasonable constraints on determining credits. For example, the location, quality and design of a donated public facility should conform to local standards for such facilities.

Data Sources

The data in this study of impact fees for jail facilities in Polk County, Florida was provided by Polk County, unless a different source is specifically cited.

Data Rounding

The data in this study was prepared using computer spreadsheet software. In some tables in this study, there will be very small variations from the results that would be obtained using a calculator to compute the same data. The reason for these insignificant differences is that the spreadsheet software was allowed to calculate results to more places after the decimal than is reported in the tables of these reports. The calculation to extra places after the decimal increases the accuracy of the end results, but causes occasional differences due to rounding of data that appears in this study.

2. NEXUS OF BENEFITS OF CORRECTIONAL FACILITIES

As described in the introduction, there must be a dual nexus between the benefits of jail facilities and new development that is charged an impact fee to pay for a portion of the jail facilities that it needs. This chapter is devoted to an analysis of the nexus.

There are several considerations that affect the "rational nexus of benefits" for jail facilities impact fees: (A) responsibility for jail facilities, (B) the need for new jail facilities for new development, (C) the type of property that receives the benefits from new jail facilities, and (D) the location of the property in relation to the new jail facilities.

A. Responsibility for Jail Facilities.

The Polk County Sheriff's Office Department of Detention operates 2 jail facilities: the Central County Jail (Bartow) and the South County Jail, with a combined rate capacity[2] of 1,808 beds (see Table 1) Both jail facilities provide a full range of security (minimum to maximum) for males and females, adults and juveniles.

Table 1: Inventory of Jail Facilities

Jail Facility	Number of Certified Jail Beds
Central County Jail	800
South County Jail	1,008
Total Certified Capacity	1,808

[2] The rated bed capacity is considered to be the original design capacity plus or minus capacity changes resulting from building additions, reduction or revisions. A total "rated bed" is one that could be occupied by a prisoner 100% of the time.

B. The Need for New Jail Facilities for New Development

The need for jail facilities in Polk County is determined by considering level of service factors such as the daily jail population (average and peak), flexibility of the facilities to handle the varied inmate populations (male/female, adult/juvenile), the need for special areas for medical, disciplinary segregation, and intake/booking, jail occupancy (crowding) and the arrest rate per unit of development.

Table 2 lists the incidents[3] in 2004 by all agencies that booked inmates into Polk County's jail facilities, including the Polk County Sheriff and other law enforcement agencies operating in Polk County (i.e., city police departments, Circuit and County Courts, Florida Highway Patrol, Parole and Probation, etc.).

Table 2: 2004 Incidents For All Agencies

Arresting Agency	2004 Incidents	Percent Of 2004 Incidents
Polk County Sheriff Office	18,349	56.2%
Auburndale Police Department	467	1.4%
Bartow PD	1,050	3.2%
Davenport PD	59	0.2%
Dundee PD	98	0.3%
Eagle Lake PD	78	0.2%
Ft. Meade PD	279	0.9%
Frostproof PD	54	0.2%
Haines City PD	474	1.5%
Lake Alfred PD	123	0.4%
Lake Hamilton PD	46	0.1%
Lakeland PD	3,299	10.1%
Lake Wales PD	621	1.9%
Mulberry PD	206	0.6%
Winter Haven	995	3.0%
Other Agencies	6,451	19.8%
Total	32,649	100.0%

[3] Throughout this study, the term "incident" is used to represent the activities that lead to an individual being booked into the jail. The study focuses on the incidents, rather than the number of bookings or the number of persons booked, because some bookings involve more than one incident, therefore incident-based analysis is more accurate.

Table 3 lists the growth in Countywide population and inmate population in Polk County. During the past 14 years, Countywide population increased at an average rate of 1.8% per year. During the same time period, the peak inmate population increased at an average rate of 5.7% per year. The increase in inmate population exceeds the increase in total population because of increases in incarceration rates due to increased law enforcement activity, some of which is caused by additional criminal offenses identified in new laws adopted by the legislature.

The increase in inmate population that exceeds the increase in Countywide population is not attributable to new development, and the County and existing population is responsible for paying for the increase in jail capacity needed to accommodate the additional inmates that result from increased incarceration rates from increased law enforcement activity.

However, the incident rates per unit of development, described later in Chapter 4, demonstrate that each unit of development, including new development, correlates to an average number of incidents that lead to bookings in Polk County's jail facilities. Therefore, new development creates the need for additional jail facilities at least equal to the rate of growth in the Countywide population.

Table 3: Jail Facilities Inmates and Jail Beds Per 1,000 Population

Year	Countywide Population	Peak Inmate Population	Inmates per 1,000 Population
1989	396,047	1,315	3.320
1990	405,382	1,300	3.207
1991	412,043	1,417	3.439
1992	417,223	1,425	3.415
1993	424,705	1,459	3.435
1994	432,594	1,396	3.227
1995	440,412	1,471	3.340
1996	446,520	1,639	3.671
1997	454,112	1,889	4.160
1998	461,774	2,061	4.463
1999	475,840	2,078	4.367
2000	483,924	1,894	3.914
2001	491,851	2,004	4.074
2002	502,385	2,103	4.186
2003	510,469	2,839	5.562

C. Types of Property Benefiting from New Jail Facilities;

The incident rates per unit of development, described later in Chapter 4, demonstrate that inmates are booked into Polk County jail facilities as the result of incidents that occur at all types of properties in Polk County. Jail facilities therefore provide benefits to all types of properties. As a result, the jail facilities impact fees are charged to all residential and non-residential development throughout Polk County. For ease of administration, the many different land use types are organized in 14 categories for the purpose of calculating and collecting the jail facilities impact fee.

D. Location of Property Receiving Benefits from New Jail Facilities

As described earlier, a nexus of benefits is required between a new unit of development and the jail facilities that are paid for by the impact fees from new development. One method of connecting a unit of development and a jail facility would be to establish impact fee "zones" within the jail facility service area. All impact fees paid by new development in the zone would be required to be spent on new jail facilities in the same zone.

The Polk County Sheriff's Office Department of Detention houses arrestees and sentenced prisoners (with sentences up to a maximum of 1 year) associated with incidents and crimes committed throughout the County, including municipalities. The jail facilities function as a single system, and all properties benefit from improvements to any part of the system, therefore the jail facilities impact fees are to be charged uniformly in a single impact fee district encompassing all of Polk County.

3. CAPITAL COST PER JAIL INCIDENT

This chapter identifies the capital cost of a jail facilities that is the basis for the capital cost per incident (i.e., processing within the county jail system as a result of an arrest, warrant, court imposed sentence, etc.).

Jail Facilities Cost Per Jail Bed

The jail facilities cost per jail bed is calculated by dividing the cost of jail facilities by the capacity (i.e., number of jail beds) that the jail facilities cost will provide.

Jail Facility Cost	÷	Capacity (Number of Jail Beds)	=	Capital Cost Per Jail Bed

Table 4 shows the cost of the most recent jail facility constructed in Polk County, the South County Jail. Polk County is currently in the beginning planning stages for a future expansion of their jail facilities but the cost analysis for future projects is not yet available, therefore the cost per jail bed in this study is based on the past cost of the current jail facilities. The "bottom line" of Table 4 is a cost per jail bed of $40,852.03.

Table 4: Capital Cost Per Jail Bed

Cost Component	Total Cost per Component
Land	$ 251,100
Building and Equipment	40,927,746
Total Cost	$ 41,178,846
Jail Capacity (beds)	1,008
Cost per Jail Bed	$ 40,852.03

Annualized Cost Per Jail Bed

The annualized cost per jail bed is calculated by dividing the jail facilities cost per jail bed by the useful life of each component.

Capital Cost Per Jail Bed	÷	Useful Life	=	Annualized Cost Per Jail Bed

The jail facilities cost per jail bed (from Table 4) and the number of years of useful life of each cost component of the facilities is listed in Table 5. The annualized cost of the jail facilities is calculated by dividing the cost per bed by the useful life of the jail. The result of Table 5 is an annualized cost of $1,021.30 per jail bed.

Table 5: Annualized Capital Cost Of A Jail Bed

Cost Per Jail Bed	Useful Life (years)	Annual Cost
$ 40,852.03	40	$ 1,021.30

Cost Per Jail Bed Per Incident

The final step in determining the jail bed cost per incident is to divide the annual cost per jail bed by the number of annual incidents per jail bed.

Annualized Cost Per Jail Bed	÷	Annual Incidents Per Jail Bed	=	Jail Bed Cost Per Incident

Table 6 shows that during 2004, 32,649 incidents were processed into the County jail system. During the same year, the jail capacity was 1,808 beds. The result is an average of 18.06 annual incidents per jail bed.

Table 6: Annual Incidents per Jail Bed

Annual Incidents	Jail Beds	Annual Incidents Per Jail Bed
32,649	1,808	18.06

In Table 7 the jail facility capital cost per incident is calculated by dividing the annual cost per jail bed (from Table 5) by the annual number of incidents per jail bed (from Table 6). The result of Table 7 is $56.56 per incident.

Table 7: Jail Facilities Cost Per Incident

Annual Cost Per Jail Bed	Annual Incidents Per Jail Bed	Capital Cost Per Incident
$ 1,021.30	18.06	$ 56.56

4. CAPITAL COST OF INCIDENTS BY TYPE OF LAND USE

This chapter identifies the number and cost of incidents at each of 14 different categories of land use.

Annual Incident Rate Per Unit Of Development

The annual incident rate per unit of development (i.e., dwelling unit or square foot of non-residential development) is calculated by dividing the annual incidents associated with each type of land use by the number of dwelling units or square feet of non-residential development for each type of land use in Polk County.

Annual Incidents Associated With Each Type Of Land Use	÷	Dwelling Units Or Square Feet Of Each Type Of Land Use	=	Annual Incidents Per Unit Of Development

During 2004 a total of 32.649 incidents were processed (i.e., booked) by the Sheriff's Office. The incidents for all arresting agencies were reviewed and analyzed. Each incident was identified according to the type of land use at which the incident occurred that resulted in the arrest and incident.

The booking records contain an incident number that can be linked to the Sheriff's incident database. The incident database contains a variety of information regarding the incident which resulted in an arrest and booking, including the address at which the incident occurred or indication of a traffic-related incident occurring on a roadway. The addresses of the non-traffic related incidents were matched with the Property Appraiser data to identify the type of property (i.e., single family residence, office, retail, etc) based on the Department of Revenue code for that address. Of the 32,649 Polk County Jail incidents, 10,063 could be matched to an incident report in the incident database that contained sufficient data to identify the type of land use. The remaining incidents were generated from warrant arrests, the Marchman Act, and other actions which did not generate an incident report or the incident could be linked to an incident report but that incident report lacked data to determine the type of land use.

The 10,063 incidents are analyzed in Tables 8 through 10 to determine an average incident rate per unit of development. The incidents are either direct to land uses (i.e., the incident that resulted in a booking occurred at a specific type of property such as a residence or business) or they were traffic-related (the incident that resulted in a booking occurred on a roadway). Of the 10,063 incidents analyzed 5,008 (49.8%) occurred at a specific type of property and 5,055 (50.2%) are traffic-related.

The total 32,649 incidents are presumed to occur at land uses and at traffic-related incidents in the same ratio as the 10,063 incidents for which locations were identifiable. Therefore, 49.8% of 32,649 incidents are analyzed as traceable to a land use in the incidents analyzed, and 50.2% are analyzed as traffic-related. This results in 16,248 incidents analyzed on the basis of land uses, and 16,401 incidents analyzed on the basis of traffic locations.

Table 8 on the next page, contains the analysis of incidents traceable to land uses. The first column lists 14 types of land uses for which impact fee rates are calculated. The second column shows the distribution of the 5,008 incidents that could be identified at a specific land use. The third column shows the percent distribution of these 5,008 incidents among the land use categories. In the last column the total 16,248 incidents analyzed on the basis of land use is allocated among the 14 land use categories using the percent distribution in the third column.

Table 8: Incidents At Specific Types of Land Uses

Land Use	Annual Incidents Identifiable To Land Use (sample)	Percent Of County-wide Incidents Identifiable To Land Use	Incidents Allocated To Land Uses (% x 16,248)
Residential			
Single Family	2,107	42.07%	6,836
Multi-Family	217	4.33%	704
Mobile Home	1,238	24.72%	4,017
Non-Residential			
Hotel/Motel	98	1.96%	318
Hospital	1	0.02%	3
Group Living	7	0.14%	23
Office	124	2.48%	402
Retail	676	13.50%	2,193
Restaurant/Bar/Lounge	100	2.00%	324
Industrial/Manufacturing	105	2.10%	341
Leisure/Outdoors	166	3.31%	539
Church	25	0.50%	81
Schools/Colleges	34	0.68%	110
Government/Public Bldgs	110	2.20%	357
Total	5,008		16,248

The traffic-related incidents are allocated to land uses on the basis of the amount of traffic generated by each type of land use. In Table 9 on the next page, the number of dwelling units and square feet of non-residential construction in the Polk County is multiplied times the number of trips that are generated by each land use type as reported in the 7th Edition of Trip Generation by the Institute of Transportation Engineers (ITE). (The trip rates in are one-half of ITE's trip rates in order to account for the trips each land use generates while excluding the "return" trip). The result is the total trips associated with each land use type. The percent of trips associated with each land use type is calculated from the total of all trips.

In the final calculation in Table 9 the total 16,401 annual incidents that are traffic-related (5,055 traceable + 11,346 allocated) is allocated among the land use types using the percent of trips generated.

Table 10: Total Annual Incidents By Type of Land Use

Land Use	Annual Incidents Direct To Land Use	Annual Traffic-Related Incidents By Land Use	Total Annual Incidents By Land Use
Residential			
Single Family	6,836	4,626	11,462
Multi-Family	704	750	1,454
Mobile Home	4,017	1,175	5,191
Non-Residential			
Hotel/Motel	318	82	400
Hospital	3	38	41
Group Living	23	43	65
Office	402	356	758
Retail	2,193	4,499	6,692
Restaurant/Bar/Lounge	324	685	1,009
Industrial/Manuf.	341	1,603	1,944
Leisure/Outdoors	539	1,716	2,254
Church	81	39	120
Schools/Colleges	110	12	123
Government/Public Bldgs	357	778	1,135
Total	16,248	16,401	32,649

The final step in determining the annual incident rate per unit of development is shown in Table 11 on the next page. The total annual incidents for each type of land use (from Table 10) are divided by the number of dwelling units or square feet of structures to calculate the annual incident rate per dwelling unit or square foot. The units of development are the same as was used to determine traffic-related incidents (see Table 9).

The results in Table 11 show how many times an average unit of development has an incident which generates a booking in the Polk County jail system. For example, a single family dwelling unit has an average of 0.08477 booking-related incidents per year. This is the same as saying that 8.477% of single family dwellings units have a booking-related incident in a year. Another way of

understanding this information is that a single family dwelling unit would generate an incident resulting in a booking once every 11.8 years.

Table 11: Annual Incidents Per Unit Of Development

Land Use	Total Annual Incidents By Land Use	Units Of Development in Polk County		Annual Incidents Per Unit of Development
Residential				
Single Family	11,462	135,215	d.u.	0.08477 per dwelling unit
Multi-Family	1,454	31,221	d.u.	0.04657 per dwelling unit
Mobile Home	5,191	65,862	d.u.	0.07882 per dwelling unit
Non-Residential				
Hotel/Motel	400	2,803,973	sq.ft.	0.00014 per sq. ft.
Hospitals	41	603,898	sq.ft.	0.00007 per sq. ft.
Group Living	65	1,959,558	sq.ft.	0.00003 per sq. ft.
Office	758	9,041,369	sq.ft.	0.00008 per sq. ft.
Retail	6,692	29,306,458	sq.ft.	0.00023 per sq. ft.
Restaurant/Bar/Lounge	1,009	1,505,840	sq.ft.	0.00067 per sq. ft.
Industrial/Manufacturing	1,944	64,260,300	sq.ft.	0.00003 per sq. ft.
Leisure/Outdoors	2,254	20,577,737	sq.ft.	0.00011 per sq. ft.
Church	120	1,186,525	sq.ft.	0.00010 per sq. ft.
Schools/Colleges	123	267,273	sq.ft.	0.00046 per sq. ft.
Government/Public Bldgs	1,135	6,061,741	sq.ft.	0.00019 per sq. ft.

Annual Incident Cost Per Unit Of Development

The annual cost of incidents per unit of development is determined by multiplying the annual incidents per unit of development (from Table 11) times the capital cost per incident (from Table 7):

Annual Incidents Per Unit Of Development	x	Capital Cost Per Incident	=	Annual Incidents Cost Per Unit Of Development

In Table 12 each incident rate is multiplied by $56.56 (the capital cost per incident from Table 7) resulting in the annual capital cost per unit of development.

Table 12: Annual Cost of Jail Facilities By Type of Land Use

Land Use	Annual Incidents Per Unit of Development	Annual Capital Cost At $56.56 Per Unit of Development
Residential		
Single Family	0.08477 per dwelling unit	$4.7942 per dwelling unit
Multi-Family	0.04657 per dwelling unit	2.6340 per dwelling unit
Mobile Home	0.07882 per dwelling unit	4.4580 per dwelling unit
Non-Residential		
Hotel/Motel	0.00014 per sq. ft.	0.0081 per sq. ft.
Hospitals	0.00007 per sq. ft.	0.0039 per sq. ft.
Group Living	0.00003 per sq. ft.	0.0019 per sq. ft.
Office	0.00008 per sq. ft.	0.0047 per sq. ft.
Retail	0.00023 per sq. ft.	0.0129 per sq. ft.
Restaurant/Bar/Lounge	0.00067 per sq. ft.	0.0379 per sq. ft.
Industrial/Manufacturing	0.00003 per sq. ft.	0.0017 per sq. ft.
Leisure/Outdoors	0.00011 per sq. ft.	0.0062 per sq. ft.
Church	0.00010 per sq. ft.	0.0057 per sq. ft.
Schools/Colleges	0.00046 per sq. ft.	0.0260 per sq. ft.
Government/Public Bldgs	0.00019 per sq. ft.	0.0106 per sq. ft.

5. IMPACT FEE PER UNIT OF DEVELOPMENT

In this chapter the annual incident cost per unit of development (from Chapter 4) is used to calculate the total jail facilities cost over the economic life of new structures. This chapter also addresses the credits for payments of other revenues. The result is the jail facilities impact fee rates for Polk County.

Total Cost Per Unit Of Development

Jail Facilities impact fees are determined by charging the annual cost for a period equal to the expected economic life of new development.

Annual Jail Facility Cost Per Unit of Development	x	Economic Life Of Development	=	Total Jail Facility Cost Per Unit Of Development

Impact fees should pay for the cost of providing capital facilities for the life of the building paying the impact fee. The building needs to pay for the demands it places on jail facilities for as long as the expected life of the newly constructed development. The economic life time frame used in the impact fee calculation is 27.5 years for residential structures and 39 years for non-residential structures. These time frames are based on I.R.S. guidelines for the economic life of these two classes of structures.

In Table 13 the total jail facility cost per unit of development is calculated by multiplying the annual cost (from Table 12) by the number of years of economic life of each type of land use.

Table 13: Total Cost of Jail Facilities By Type of Land Use

Land Use	Annual Capital Cost of Jail Facilities Per Unit Of Development	Economic Life Of Development (years)	Total Jail Facilities Cost Per Unit Of Development
Residential			
Single Family	$4.7942	27.5	$131.84 per dwelling unit
Multi-Family	2.6340	27.5	72.44 per dwelling unit
Mobile Home	4.4580	27.5	122.59 per dwelling unit
Non-Residential			
Hotel/Motel	0.0081	39.0	0.31 per sq. ft.
Hospital	0.0039	39.0	0.15 per sq. ft.
Group Living	0.0019	39.0	0.07 per sq. ft.
Office	0.0047	39.0	0.19 per sq. ft.
Retail	0.0129	39.0	0.50 per sq. ft.
Restaurant/Bar/Lounge	0.0379	39.0	1.48 per sq. ft.
Industrial/Manuf.	0.0017	39.0	0.07 per sq. ft.
Leisure/Outdoors	0.0062	39.0	0.24 per sq. ft.
Church	0.0057	39.0	0.22 per sq. ft.
Schools/Colleges	0.0260	39.0	1.01 per sq. ft.
Government/Public Bldgs	0.0106	39.0	0.41 per sq. ft.

Adjustments (Revenue Credits) and Impact Fees

The final step in determining the jail facilities impact fee is to reduce the cost per dwelling unit or non-residential square foot by subtracting any credits for other revenue from existing and new development that Polk County will use to pay for part of the cost of new jail facilities.

Jail Facilities Cost Per Unit Of Development	-	Adjustment For Revenue Credits	=	Impact Fee Per Unit Of Development

New development will be given an adjustment for future payments of other revenues that are used to pay for the same new jail facilities that are required to serve the new development.

Adjustments are *not* given for other payments that are *not* used for new jail facilities needed for new development. Such an adjustment would extend to payments of all taxes for all purposes to all forms of governments, which contradicts the well-established system of restricting fees, charges, and many taxes for specific public facilities and services[4]. Adjustments are not given for revenues that are used for repair, maintenance or operating costs because impact fees are not used for such expenses.

The only revenue sources to be credited are those which are used for jail facilities capacity expansion according to law and local policy or practice.

The present practice of Polk County is to use general fund revenues and bonds to pay for all capital costs of jail facilities that are not eligible for impact fees, such as replacement or renovation of existing jail facilities and construction of facilities to serve increasing incarceration rates. General fund revenues and bond proceeds will not used by Polk County to pay any portion of the cost of jail capital facilities needed to serve new development, therefore there is no credit, and as a result, there is no reduction of the total cost. Impact fees paid by new development can be used to repay a portion of debt service for bonded debt, thus paying for the portion of any bond proceeds that advance funded capacity for growth (in contemplation that subsequent impact fees would retire that share of the debt). In fact, the impact fees understate the cost of the debt service because they do not include the cost of borrowing.

The debt service paid by new development can be used by the County for replacement or renovation of existing jail facilities and construction of facilities to serve increasing incarceration rates because the taxes that pay for the debt service are a duty of citizenship, and are not set aside for construction of increased jail capacity to serve new development.

Table 14 shows the cost per dwelling unit from Table 13, the 0% credit adjustment, and the resulting impact fee.

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[4] An example of this principle is found in the impact fee statutes for the State of Washington. In the following statute, a "system improvement" is a capital improvement that can be financed by impact fees. RCW 82.02.060(1)(b) requires a credit to be given for "...payments made or reasonably anticipated to be made by new development to pay for particular system improvements in the form of user fees, debt service payments, taxes, or other payments *earmarked for or proratable to the particular system improvement* (emphasis added);"

Table 14: Impact Fees By Land Use

Land Use	Jail Facilities Cost Per Unit Of Development	Credit Adjustment At 0%	Jail Facilities Impact Fee Per Unit of Development	
Residential				
Single Family	$131.84	0	$131.84	per dwelling unit
Multi-Family	72.44	0	72.44	per dwelling unit
Mobile Home	122.59	0	122.59	per dwelling unit
Non-Residential				
Hotel/Motel	0.31	0	0.31	per sq. ft.
Hospital	0.15	0	0.15	per sq. ft.
Group Living	0.07	0	0.07	per sq. ft.
Office	0.19	0	0.19	per sq. ft.
Retail	0.50	0	0.50	per sq. ft.
Restaurant/Bar/Lounge	1.48	0	1.48	per sq. ft.
Industrial/Manuf.	0.07	0	0.07	per sq. ft.
Leisure/Outdoors	0.24	0	0.24	per sq. ft.
Church	0.22	0	0.22	per sq. ft.
Schools/Colleges	1.01	0	1.01	per sq. ft.
Government/Public Bldgs	0.41	0	0.41	per sq. ft.

APPENDIX D

EDUCATIONAL SYSTEM IMPACT FEE STUDY

IMPACT FEES

FOR

EDUCATIONAL FACILITIES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

July 29, 2005

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1. INTRODUCTION

Purpose of This Study

This study of impact fees for educational facilities in Polk County, Florida presents the methodology, summarizes the data, and explains the calculation of the fees. The methodology is designed to comply with the requirements of Florida law.

Definition and Rationale of Impact Fees

Impact fees are charges paid by new development to reimburse local governments and school boards for the capital cost of public facilities that are needed to serve new development and the people who occupy the new development.

Local governments and school boards charge impact fees on either of two bases. First, as a matter of policy and legislative discretion, they may want new development to pay the full cost of its share of new public facilities because that portion of the facilities would not be needed except to serve the new development. In this case, the new development is required to pay for all the cost of its share of new public facilities.

On the other hand, local governments and school boards may use other sources of revenue to pay for the new public facilities that are required to serve new development. If, however, such revenues are not sufficient to cover the entire costs of new facilities necessitated by new development, the new development may be required to pay an impact fee in an amount equal to the difference between the total cost and the other sources of revenue.

New development is synonymous with "growth". For some impact fees, new development includes new residential, retail, office, commercial, industrial and all other new construction. Impact fees for educational facilities, however, are charged only to new residential development: houses, apartments, mobile home parks, and other residential construction. Non-residential new development is not charged school impact fees, as explained in chapter 3.

There are many kinds of "public facilities" that are needed by new development, including schools, roads, water and sewer plants, parks, and other government facilities. This study covers schools and other educational facilities in Polk County, Florida.

Rules Governing Impact Fees in Florida

Impact fees for educational facilities have been upheld by the Florida Supreme Court. In addition, judicial decisions regarding impact fees for other public facilities also apply to the imposition of impact fees for schools.

Several court cases[1] provide direction in three broad areas of the development of impact fees: (1) who pays, and how much (the "fair share" rules), (2) where and how the fee can be used (the dual "nexus of benefit" rules), and (3) offsets against the fee (the "credits" rules).

First, the "fair share" rules require that impact fees can be charged only for the portion of the cost of public capital facilities that is attributable to new development. Impact fees cannot be charged to pay for the cost of reducing or eliminating deficiencies in existing facilities. Within this broad rule, specific guidance is given in several areas:

- It is permitted to distinguish among the impacts of different types of growth in establishing fee amounts (i.e., single family homes can be shown to have different impacts than multi-family dwelling units or mobile homes, therefore the impact fees for each type of dwelling can be different than the other types).
- Fee-payers should be able to pay a smaller fee if they can demonstrate that their development will have less impact than is presumed in the calculation of the impact fee schedule for their classification of property (i.e., through land use restrictions), and
- Costs of facilities that will be used by new development and existing users must be apportioned between the two groups in determining the amount of the fee.

Second, the dual "nexus of benefit" rules require a demonstrated reasonable connection (1) between the need for public capital facilities and the growth from the

[1] In St. Johns County V. Northeast Florida Builders Association, 583 So. 2d 635 (Fla. 1991) the Florida Supreme Court ruled that new development can be required to pay school impact fees. Volusia County v. Aberdeen at Ormond Beach, L.P., 760 So. 2d 126 (Fla. 2000) addressed the applicability of school impact fees to housing for senior citizens. The following five significant court cases also guide the development of impact fees in Florida: Contractors and Builders Association of Pinellas County v. City of Dunedin, 329 So.2d 314 (Fla. 1976); Hollywood, Inc. v. Broward County, 431 So.2d 606 (Fla. 4th DCA 1983); Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County, 446 So.2d 140 (Fla. 4th DCA 1983); and Seminole County v. City of Casselberry, 541 So.2d 666 (Fla. 5th DCA 1989); City of Ormond Beach v. County of Volusia, 535 So.2d 202 (Fla. 5th DCA 1968). The Local Government Comprehensive Planning and Land Development Regulation Act also touches on some aspects of impact fees.

fee-paying development, and (2) between the expenditure of fee revenue and the benefits received by the fee-paying development. These two conditions limit where and when impact fees can be collected and used.

There are many ways that the nexus of benefit can be established, including personal use and use by others in the family (direct benefit), use by persons who provide goods or services to the fee-paying property (indirect benefit), and geographical proximity (presumed benefit). The connections among needs, benefits and fees will vary according to the type of facility; schools will have different nexus of benefits criteria than roads. The nexus of benefit for schools will be based on the average number of public school students per dwelling unit. A detailed description of this data is presented later in this study.

Another connection among needs, benefits and fees can be the geographical relationship between a fee-paying development and the impact on a public capital facility . Some impact fees for roads or parks use geographical zones for calculating, collecting and spending impact fees. In the St. Johns County case, the Florida Supreme Court requires a uniform countywide system of impact fees in order to conform to the constitutional requirement of "a uniform system of free public schools" (Article IX, Section 1, Florida Constitution), therefore zones will not be used for Polk County's updated school impact fee.

Furthermore, the fee revenue must be expended within a reasonable period of time, but there is no single maximum limit that applies to all impact fee expenditures. Explicit limitations on the expenditure of fees must be adequate to guide government personnel, and fee revenue must be earmarked for specific uses related to the public capital facilities.

Finally, the "credits" rules allow a fee-payer to have an impact fee reduced to reflect (1) contributions of land, cash, facilities, or other assets that meet the same need as the fee, and (2) future payments of taxes that would ordinarily be used for the same public capital facilities for which the impact fee is being charged. Without such credits, the fee-paying development might pay more than its fair share. Court cases and legislation do not prohibit a local government or school board from establishing reasonable constraints on determining credits. For example, the location, quality and design of a donated public facility should conform to adopted local standards for such facilities.

Data Sources

The data in this study of impact fees for educational facilities in Polk County, Florida was provided by the Polk County Public Schools, unless a different source is specifically cited.

Data Rounding

The data in this study was prepared using computer spreadsheet software. In some tables in this study, there will be very small variations from the results that would be obtained using a calculator to compute the same data. The reason for these insignificant differences is that the spreadsheet software was allowed to calculate results to more places after the decimal than is reported in the tables of these reports. The calculation to extra places after the decimal increases the accuracy of the end results, but causes occasional differences due to rounding of data that appears in this study.

2. NEXUS OF BENEFITS OF EDUCATIONAL FACILITIES

As described in the introduction, there must be a dual nexus between the benefits of educational facilities and new development that is charged an impact fee to pay for a portion of the educational facilities that it needs. This chapter is devoted to an analysis of the nexus.

There are several considerations that affect the "rational nexus of benefits" for educational facility impact fees: (A) responsibility for schools, (B) the need for new educational facilities for new development, (C) the type of property that receives the benefits from new educational facilities, and (D) the location of the property in relation to the new educational facilities.

A. Responsibility for Schools.

The County-wide Polk County Public School system presently consists of 64 elementary schools housing grades K-5, 18 middle schools housing grades 6-8, and 11 high schools housing grades 9-12; five schools that house elementary grades less than grades K-5 (such as grades K-2 or 3-5); one school that houses grades 4-12; six schools that house grades 6-12; ; three grade K-8 schools; and three grade K-12 schools. There is also 425,695 square feet of permanent ancillary facilities.

The School Board of Polk County is legally and financially responsible for the County-wide public school system, therefore the analysis of growth's impact on public schools includes all of the County-wide public school system: no portion of the County or any City in the County is excluded. However, the School Board is not responsible for providing capital facilities for all charter schools within the county. It is the responsibility of the charter school to secure space, equipment and personnel, but the School Board is not prohibited from providing facilities or other property to charter schools for their use. The charter schools are not included in the inventory of capacity and current enrollment because the district is not responsible for providing facilities to these schools.

The School Board of Polk County is not responsible for private schools or home schooling. The County cannot control access to or usage of schools operated by private organizations or individuals, therefore such facilities are excluded from the analysis of impact fees for educational facilities. The multiplier used later in this study in the formula for calculating impact fees is "*public* school students per dwelling unit." The multiplier excludes students who attend private schools or home

schools, thereby insuring that the impact fee is based on the need for *public* educational facilities.

B. The Need for New Educational Facilities for New Development

Polk County Public Schools, like most school systems, determines its need for educational facilities by comparing its standards for the capacity of various educational facilities to the number of students that it must serve. Local school district standards are based on, and adapted locally from, capacity standards issued by the Florida Department of Education (FDOE) as applied in local "Educational Plant Surveys."

Table 1 compares the current student capacity for grades K-12 to the current enrollment (October, 2004) for grades K-12 within the Polk County Public School System. The student station counts are based on permanent capacity based on the class size reduction requirements and do not include relocatables. The current capacity is adjusted to add the capacity for numerous projects currently under construction including the new Middle School AA and High School BBB and additional classrooms to meet the class size amendment requirements.

In Table 1 the capacity has been adjusted by a percentage factor to determine the operational capacity of the elementary, middle and high schools for grades K-12. Operational capacity is a percentage of the permanent student stations that provides for the efficient and effective usage of a school for the educational program at each school. There are several factors that cause the operational capacity to be less than the theoretical capacity, such as grade level restrictions, course enrollment restrictions, special and/or restrictive course equipment, size and design of the space available, and the demographics of the school and community. The average operational capacity is 90% for elementary schools and 80% for middle and highs schools. The use of operational capacity adjustments is a standard practice in Florida schools. The operational capacity adjustments in this study are based on Polk County Schools standards.

The comparison of the current student capacity to the current student enrollment in Table 1 illustrates that there is a deficiency of capacity at all school levels. It should be noted that this district-wide analysis is the sum of localized deficiencies and surpluses, and it understates the true need because it uses surplus capacity in specific schools to offset shortages in other schools. In reality, the permanent capacity is in fixed locations and cannot be applied to other locations because the permanent facilities are not relocatable and it is not feasible to bus students extended distances to the locations where surplus capacity exists.

Table 1: Current Enrollment Compared to Current Capacity

	Elementary Schools	Middle Schools	High Schools	Total
A. Current and Committed Capacity				
Permanent Operational Capacity	35,122	18,444	20,731	74,297
Additional Fully Funded Capacity Under Construction or Committed	4,299	1,558	1,962	7,819
Total Permanent Operational Capacity	39,421	20,002	22,693	82,116
B. Remaining Capacity Balance				
October, 2004 Enrollment	39,916	20,178	23,145	83,239
Capacity Surplus/(Shortage)	- 495	- 176	-452	- 1,123

The rate of growth in enrollment in the Polk County Public Schools has been substantial. Between the 2002-03 and 2003-04 school years, enrollment increased by 2.05%, and between 2003-04 and 2004-05, enrollment increased 2.67%.

Future Pupil Enrollments in Polk County Public Schools, a 2002 study by The Grier Partnership of Bethesda, Maryland, forecasts there will be nearly 95,300 grades K-12 students in the public schools by 2009-10, which equals an average annual growth rate of 2.25% from 2004-05. (Note: the forecasts are made using the cohort survival method, which is more accurate than simple percentage increases in growth. For ease of understanding, the results of the cohort survival method are reported here as though they had been calculated by an average annual growth rate of 2.25%.

Table 2, on the next page, shows the impact of projected growth on Polk County's school facilities. The data illustrate the increase in enrollment during the next 5 years (Section A) and quantifies the need for construction of new schools to accommodate the students from new dwelling units (Section B). District-wide the Polk County Public Schools will need the equivalent of 13,899 student stations for additional enrollment in the next five years.

Table 2: Enrollment Growth and Student Stations Needed Next Five Years

	Elementary Schools	Middle Schools	High Schools	Total
A. Enrollment Growth through 2009-10				
Projected 2009-10 Enrollment	48,059	22,156	25,049	95,264
October, 2004 Enrollment	39,916	20,178	23,145	83,239
Projected Growth Next 5 Years	8,143	1,978	1,904	12,025
B. Student Stations Needed by 2009-10				
Utilization Adjustment[2]	111.1%	125.0%	125.0%	
Projected Growth Next 5 Years	9,047	2,473	2,380	13,899

These forecasts indicate that Polk County Public Schools will need to build the equivalent of 12 new elementary schools, 2 new middle schools, and 1 new high school just to serve the increase in enrollment in the next 5 years..

C. Types of Property Benefiting from New Educational Facilities:

Impact fees are charged to properties which benefit from new educational facilities. Polk County Public Schools are used, for the most part, by individuals rather than businesses or other non-residential land uses. There is insufficient data to objectively allocate the value of the indirect benefit of the school system to non-residential property. Impact fees for educational facilities are charged only to residential development because the dominant stream of benefits redounds to the occupants of dwelling units.

[2] The Utilization Adjustment is used to forecast the number of student stations that need to be built so that there will be enough space to house the full enrollment, after taking into account the operational capacity losses described elsewhere in this study. For example. if there will be 1,978 more middle school students, and middle schools operate at 80% operational capacity, there is a need for 2,473 student stations to serve the 1,978 students (i.e., 2,473 x 80% = 1,978). The Utilization Adjustment factor in Table 3 is calculated by dividing 1 by the operational capacity percent (i.e., 1÷ 80% = 125.0%).

D. Location of Property Receiving Benefits from New Educational Facilities

As described earlier, a nexus of benefits is required between a new dwelling unit and the new educational facilities that are built with the impact fees paid by the new dwelling unit. One method of connecting a house and a school would be to establish impact fee "zones" within the school district. All impact fees paid by new houses in the zone would be required to be spent on new educational facilities in the same zone.

There are several reasons that the use of zones is inappropriate for school impact fees in Polk County. First, the construction of a new school benefits dwelling units that are not in the adjacent area because the new school relieves overcrowding in other schools, which is a significant benefit for those other schools. Each time a new school is constructed, its attendance area boundaries have a ripple effect on the existing attendance areas of neighboring schools.

Second, some facilities and programs of the school district are used for students throughout the district, which make the use of zones virtually meaningless. There are a variety of magnet and specialty programs offered throughout the district. For example, there are school facilities providing exceptional programs and alternative program schools serving students on a systemwide basis. This means that students from a dwelling unit that paid an impact fee may actually attend a facility in another part of the County. Conversely, a new school that is nearest a new dwelling unit may serve some students from other parts of the County.

Third, the Polk County Public Schools presently bus approximately 47,000 students (56% of all students) to schools located throughout the County. Busing is usually provided for one of several reasons: special education students traveling to centralized facilities, state mandated transportation for students who live more than 2 miles from their school, court-ordered or voluntary busing to achieve racial balance, or students transported to magnet programs. A student who is transported to an educational facility that is some distance from his/her dwelling unit is most directly benefited by the educational facility that he/she attends. The educational facility that is nearest his/her dwelling unit may provide little direct benefit to his/her dwelling unit.

Finally, the Florida Supreme Court ruled in the St. Johns County case that "substantially all" of the population of municipalities must join with the unincorporated population in paying educational facility impact fees in order to conform to the constitutional requirement of "a *uniform system* of free public schools"

(Article IX, Section 1, Florida Constitution, emphasis added). The use of zones of any kind, whether municipal, school attendance boundaries, or some other basis, conflicts with the ability of the School Board to provide reasonable uniformity in public school physical plant and facilities.

3. COSTS OF EDUCATIONAL FACILITIES PER STUDENT

The first step in determining the impact fee for educational facilities is to pro rate the cost of various school facilities among the enrollment capacity (i.e., student stations) of the facilities. The cost per student is calculated using Formula 1:

1. $$\frac{\text{Cost of Educational Facility}}{\text{Student Capacity per Educational Facility}} = \text{Cost per Student}$$

There are three variables used in formula 1: (A) the types and levels of educational facilities, (B) the costs of each type and level of educational facility, and (C) the student capacity of each type and level of educational facility.

Variable (A) Types and Levels of Educational Facilities

There are three types of educational facilities in Polk County: schools, ancillary facilities, and transportation (school busses).

The Polk County Public Schools are structured by grade level: elementary schools serve kindergarten through 5th grade, middle schools serve grades 6 through 8, and high schools serve grades 9 through 12. Schools at each level are designed to meet different educational needs for different numbers of students; therefore, each level is analyzed separately in this study. Permanent facilities are the basis for impact fees, but portables are not because Florida law provides for reduction and eventual elimination of portables.

Support facilities that are not located at schools, such as maintenance, storage, transportation and administrative facilities, are called "ancillary" facilities. The cost per student of ancillary facilities is calculated separately from other types of educational facilities. Support facilities that are located at schools, such as cafeterias and principals' offices, are called "auxiliary" facilities. The cost of auxiliary facilities are included in the cost of schools, and are not analyzed separately.

School busses are the capital component of Polk County Public Schools' transportation system, and are analyzed as a separate element of the impact fee.

Variable (B) Costs of Educational Facilities

The cost of each new educational facility, except school busses, includes land, design, buildings, equipment and furniture, and site improvements.

Most of the additional capacity in educational facilities will be provided by constructing new facilities, however some capacity may be provided by expanding existing facilities. Throughout this study, any reference to new educational facilities includes expansion of existing facilities as well as construction of new facilities.

Variable (C) Students per Educational Facility

The impact of new development on educational facilities is computed on the basis of statistical standards (i.e., students per classroom, school, or school bus, according to the type of educational facility). The standards define the capacity of the educational system that is required to serve each student enrolled in the Polk County Public Schools.

Cost per Student: Tables and Data

The balance of this chapter contains a series of tables and accompanying text that documents and calculates the cost per student of educational facilities. Tables 3 - 6 document each type of educational facility cost: permanent schools student stations, land and off-site costs, ancillary facilities, and transportation (school busses). Each table includes a separate column of data for each educational level: elementary, middle, and high school (except Table 5, because ancillary facilities serve the entire enrollment regardless of grade level.

Table 7 lists the results from Tables 3 - 6, and adds them together to calculate the total capital cost of educational facilities per student.

Permanent Schools Cost per Student Station

The permanent school building cost per student for elementary, middle and high school students is shown in Table 3.

The costs in Table 3 are based on the actual costs of facilities currently under construction, or the contract price has been negotiated, or the cost is in the current budget with committed funding. The costs include design, site preparation, construction materials, labor costs, contractor's pre-construction services, contractor's fees, contractor's risk, builder's risk insurance, performance bond,

furniture, technology and equipment, utility connection fees, printing & signage, permitting and construction inspection and testing. The costs in Table 3 do not include land or off-site improvements (these costs are shown in Table 4). Table 3 divides the total cost of projects under construction, contract, or budgeted, by the total operational capacity of the school projects. The result is the cost per student station.

Table 3: Permanent Schools Cost Per Student

	Elementary Schools	Middle Schools	High Schools
Cost of Projects Under Construction, Contract or Budgeted	$83,613,080	$28,146,108	$85,049,000
Operational Capacity of Projects	4,961	1,558	3,392
Cost per Student Station	$ 16,853	$ 18,070	$ 25,070

Land and Off-Site Cost Per Student

The land and off-site costs per student are shown in Table 4. Section A shows the site size which represents the number of acres that the Polk County Public School typically requires for a new school for each of the three school types. Section A also shows the land cost per acre to acquire land needed for school buildings, playgrounds/athletic fields, auxiliary facilities, parking and on-site stormwater retention for the new school. The land cost is the average of current land acquisition costs for parcels either under contract for purchase or being considered for purchase by the school district for future elementary, middle and high schools. The typical site size is multiplied by the current cost per acre to calculate the typical cost of land for each of the three school types.

In Section B, the cost for land for each type of school is divided by the student capacity for each type of school to determine the land cost per student. The student capacity per school type represents the operational capacity of a prototype school meeting the requirements of the class size amendment.

Section C of Table 4 presents off-site costs which include improvements that are needed for a school but which are "off campus," such as drainage and road improvements. The off-site costs are based on actual costs for recently constructed school facilities. The total costs for off-site improvements for each level of school is divided by the student capacity recently constructed for that school level to determine the off-site cost per student. The outcome in Table 4 is the land and off-

site improvements cost to provide one student station in permanent schools at each school level (elementary, middle and high).

Table 4: Land and Off-Site Cost per Student

Cost Items	Elementary Schools	Middle Schools	High Schools
A. Land Cost per Site			
Site Size (acres)	25	45	100
Cost Per Acre	$ 64,310	$ 64,310	$ 64,310
Cost of Site	1,607,750	2,893,950	6,431,000
B. Land Cost per Student			
Student Capacity	761	1,054	1,670
Land Cost Per Student	2,112.68	2,745.68	3,850.90
C. Off-Site Costs per Student			
Total Off-Site Costs	$ 2,457,154	$ 161,768	$ 268,533
Student Capacity	6,098	1,069	3,053
Off-Site Cost per Student	$ 402.94	$ 151.33	$ 87.96

Ancillary Facility Cost Per Station

Polk County Public Schools plans to expand some of the existing facilities and build an additional warehouse and some transportation facilities during the next 5 years. Section A of Table 5 lists the planned additional facilities and the costs of these facilities. This study assumes that the new and expanded facilities will serve the student enrollment projected through 2009-10, therefore the cost of the new buildings is divided by the 2009-10 enrollment to calculate the cost per student. This is a conservative analysis because new enrollment is not required to pay for any of the existing ancillary facilities even though those facilities will serve new students, and because the cost of the new facilities is apportioned among all students, not just the new students.

In Section B, the total cost of the new buildings and expansions to existing buildings is divided by the projected enrollment for 2009-10 to calculate the capital cost of new permanent ancillary facilities for each student.

Table 5: Ancillary Facility Cost per Student

Ancillary Facility	Cost of Planned Facilities
A. Planned Facilities	
District Office -Media Services	$ 1,491,000
Highland City Warehouse	3,000,000
Lake Wales Transportation Wash	275,000
Bartow Transportation Wash	275,000
Total Planned Inventory	5,041,000
B. Cost per Student	
Total Projected Enrollment	95,264
Cost Per Student	$ 52.92

School Bus Cost per Student

Table 6, on the next page, shows the calculation of school bus cost per elementary, middle and high school student. Section A shows the current cost to Polk County Public Schools to purchase a bus and the vehicle capacity for each level of school. The school busses carry fewer middle school students than elementary students and even fewer high school students because of the age (and therefore the size) of the students. The cost per vehicle is divided by the school level capacity to calculate the cost per elementary, middle and high school student.

In Section B, the cost per student capacity (from Section A) is divided by the average number of runs per bus per day in order to allocate bus costs among elementary, middle and high schools. The District's 341 regular transport buses make an average of 2.7 runs per bus each morning, and again each afternoon.

The apportioned weighted average cost per elementary, middle and high school student is then multiplied by the percentage of enrollment that rides school buses to determine the school bus capital cost per student, shown at the bottom of Table 6.

Table 6: School Bus Costs per Student

Cost Items	Elementary Schools	Middle Schools	High Schools
A. Bus Cost per Student Capacity			
Vehicle Cost	$ 72,167	$ 72,167	$ 72,167
÷ Vehicle Capacity (Students)	77	64	52
Vehicle Cost Per Student Capacity	937.23	1,127.61	1,387.83
B. Portion of Cost for Grade Level			
Number of Runs per Bus (am or pm)	2.7	2.7	2.7
Apportioned Weighted Average Cost per Student	347.12	417.63	514.01
C. Portion of Cost for Average Student			
Percent of Enrollment Riding School Bus	53.77%	61.62%	54.20%
School Bus Capital Cost per Student	$ 186.65	$ 257.35	$ 278.59

Total Educational Facility Cost per Student

Table 7 repeats the "bottom line" from Tables 3 - 6, and adds those costs to calculate the total capital cost per student for all of educational facilities components: permanent schools construction, land and off-site costs, ancillary facilities, and transportation (school busses).

The total cost per student of educational facilities is the end result of Table 7. It will be used as the cost basis for calculating the cost per dwelling unit in the next chapter.

Table 7: Total Educational Facility Costs per Student

Cost Items	Elementary Schools	Middle Schools	High Schools
Permanent Facility Construction	16,853.00	18,070.00	25,070.00
Land Cost	2,112.68	2,745.68	3,850.90
Off-Site Cost	402.94	151.33	87.96
Ancillary Facilities	52.92	52.92	52.92
Transportation	186.65	257.35	278.59
Total Cost per Student	19,608.19	21,277.27	29,340.36

Capital Cost of Existing Deficiency and Future Growth

The data developed in Tables 1-7 can be used to calculate the capital cost of the existing deficiency in permanent educational facilities for the existing 2004-05 enrollment as well as the capital cost of the additional capacity needed by the year 2010 for new development.

In Table 8, on the next page, the capital cost of the existing deficiency is calculated in Section B by multiplying the total capital cost per student in Section A (from Table 7) by the 2005 shortage of permanent student stations in Section B (from Table 1). The result is a cost of $26.7 million to eliminate the existing shortage of permanent capacity.

In Section C, the cost of future growth is calculated by multiplying the number of additional student stations required to serve new development (from Table 2) by the capital cost per student station from Section A. The cost of schools for future growth in enrollment will be $299.8 million.

Table 8: Capital Cost of Existing Deficiency and Future Growth

	Elementary Schools	Middle Schools	High Schools	Total
A. Capital Cost per Student Station	$ 19,608.19	$ 21,277.27	$ 29,340.36	
B. Existing Deficiency				
2005 Shortage of Student Stations	- 495	- 176	- 452	
Cost of 2005 Shortage	$9,706,054	$ 3,744,800	$13,261,845	$ 26,712,698
C. Future Growth				
2005-2010 Student Stations Needed	9,047	2,473	2,380	
2005 Surplus of Student Stations	0	0	0	
Additional Capacity Needed By 2010 For New Development	9,047	2,473	2,380	
Cost of Additional Capacity Needed By 2010 for New Development	$177,392,799	$52,608,053	$69,830,068	$299,830,921

4. COSTS OF EDUCATIONAL FACILITIES PER DWELLING UNIT

The second step in determining the impact fee for educational facilities is to convert the cost per student to a cost per dwelling unit. The cost per student is multiplied by the average number of public school students per dwelling unit. The calculation is performed separately for each level of school and each type of dwelling unit. There are three levels of school: elementary, middle and high school. Each level includes its pro rata share of ancillary facilities and school busses. There are three types of dwelling units: single family, multi-family or mobile home. The cost per dwelling unit is calculated using Formula 2:

2.	Cost per Student$_l$[3]	x	Students per Dwelling Unit$_t$[4]	=	Cost per Dwelling Unit$_t$

There is one new variable used in formula 2: (D) the students per dwelling unit.

Variable (D) Students per Dwelling Unit

The number of public school students per dwelling unit is the factor used to convert the cost of schools per student into cost of schools per dwelling unit. The cost per student (from Table 7) is multiplied by the number of students per dwelling unit to calculate the cost per dwelling unit of each level of educational facility.

Different types of dwelling units typically have different numbers of students that live in them. Generally, single family dwelling units have more students than multi-family dwelling units (i.e., apartments or condominiums) and mobile homes. Throughout this study, the data measuring students per dwelling unit will be applied to three types of housing: single family, multi-family, and mobile home. Furthermore, each type of dwelling unit has a different number of students at each school level (i.e., elementary, middle, and high school). Generally, there are more elementary students than middle or high school students per dwelling unit because elementary schools educate children for more years than middle or high schools.

The impact of each type of dwelling unit on the public schools is calculated by multiplying the cost per student (for each level of educational facility) by the number of students in each type of dwelling unit for the same school level.

[3] "l" = level of educational facility: elementary, middle, or high school

[4] "t" = type of dwelling unit: single family, multi-family, or mobile home

Cost per Dwelling Unit: Tables and Data

This chapter contains a series of tables and accompanying text that documents and calculates the cost per dwelling unit of educational facilities. Table 9 documents the average number of students from each type of dwelling unit (single family, multi-family or mobile home) that attend Polk County Public Schools' elementary, middle, and high schools. Table 10 uses the number of students per dwelling unit from Table 9 to convert Table 7's cost per student into the cost per dwelling unit.

Section A of Table 9, on the next page, presents the total number of dwelling units by type of dwelling and the school age population by type of dwelling from the 2000 Census for Polk County. In Section B, the data in Section A is used to calculate the 2000 Census students per dwelling unit. Specifically, the population in each school level was divided by the number of dwelling units that corresponds to that housing type and school level. For example, the 24,551 elementary school age children that lived in single family houses was divided by the 120,928 single family houses in Polk County. The result, 0.203 is the average number of elementary school students per single family home (from the 2000 Census). The process is repeated in Section B for middle school and high school students in single family homes, and for all school levels in multi-family and mobile homes.

Not all of the school age population in Polk County attends the Polk County public schools. A portion of the school age population attends private schools or is home schooled. In Section C of Table 9 the actual Polk County School enrollment for 2000 for each school level is divided by the total 2000 Census school age population for the same school level (from Section A) to determine the percent of the school age population that was attending public schools. For example, the 37,773 elementary school students enrolled in Polk County Schools was divided by the 39,012 elementary school age population to calculate that 96.82% were enrolled in Polk County Schools. These percentages are applied to the Census students per dwelling unit from Section B to calculate the Polk County public school students per dwelling unit in Section D.

Table 9: Public School Students per Dwelling Unit

Unit Type	Total Dwelling Units	Elementary School Students	Middle School Students	High School Students	Total School Students
A. Census Dwelling Units and Student Population					
Single-Family Detached	120,928	24,551	14,270	18,081	56,902
Multi-Family	37,179	6,635	2,623	2,832	12,090
Mobile Home	65,235	7,826	3,693	4,996	16,515
B.Census Students per Dwelling Unit					
Single Family		0.203	0.118	0.150	0.471
Multi-Family		0.178	0.071	0.076	0.325
Mobile Home		0.120	0.057	0.077	0.253
C. Public School Enrollment as % of Census Students					
Census Students		39,012	20,586	25,909	
Public Enrollment		37,773	18,055	20,388	
Actual as % of Census		96.82%	87.71%	78.69%	
D. Public School Students per Dwelling Unit					
Single Family		0.197	0.103	0.118	0.418
Multi-Family		0.173	0.062	0.060	0.295
Mobile Home		0.116	0.050	0.060	0.226

Source: Section A: Single-Family Detached D.U. from Property Appraiser, Multi-Family and Mobile Home D.U. from 2000 Census for Polk County; Public enrollment data from Polk County Schools, 2004. Section B C calculated from data in Section A.

The final calculation in establishing the cost per dwelling unit involves multiplying the cost per student from Table 7 by the number of public school students per dwelling unit from Table 9, Section D. For example, multiplying the $19,608.19 cost per elementary school student (from Table 7) by the 0.197 public elementary school students per single family dwelling unit (from Table 9) produces a cost of $3,854.46 per single family dwelling unit (see Table 10)[5]. The same formula is applied to each combination of elementary, middle and high schools and single family, multi-family and mobile homes. The resulting costs per dwelling unit are listed in Table 10, on the next page.

[5] As noted in the Introduction to this study, the data was prepared using computer spreadsheet software. In some tables in this study, there will be very small variations from the results that would be obtained using a calculator to compute the same data.

Table 10: Public School Cost per Dwelling Unit

Housing Type	Elementary Schools	Middle Schools	High Schools	Total
Single Family	$ 3,854.46	$ 2,202.11	$ 3,452.11	$ 9,508.68
Multi-family	3,358.16	1,316.56	1,758.67	6,463.40
Mobile Homes	2,277.61	1,056.43	1,768.20	5,102.24

5. IMPACT FEE PER DWELLING UNIT

The final step in determining the impact fee for educational facilities is to reduce the cost per dwelling unit by subtracting any credits for other revenues from existing and new development that the School Board will use to pay for part of the cost of new educational facilities. The impact fee per dwelling unit is calculated using Formula 3:

3.	Cost per Dwelling Unit	-	Credit for Other Revenue	=	Impact Fee per Dwelling Unit

There is one new variable used in formula 3: (E) credits for payment of other revenue.

Variable (E) Credits for Payments of Other Revenue

New development will be given credit for future payments of other revenues that are used to pay for the same new educational facilities that are required to serve the new development. Credits are not given for payment of taxes paid prior the effective date of this impact fee because those taxes were accounted for in the calculation of the existing impact fee for educational facilities that is being updated by this rate study, and because those payments did not produce any reserve capacity that could serve new development (see Table 1 for calculation of an existing shortage of capacity).

Credits are not given for other payments that are used for other purposes, but not for new educational facilities needed for new development. Such a credit would extend to payments of all taxes for all purposes to all forms of governments, which contradicts the well-established system of restricting fees, charges, and many taxes for specific public facilities and services[6].

The only revenue sources to be credited are those which are used for school capacity expansion according to law and local policy or practice. Credits are not given for revenues that are used for repair, maintenance or operating costs because impact fees are not used for such expenses.

[6] An example of this principle is found in the impact fee statutes for the State of Washington. In the following statute, a "system improvement" is a capital improvement that can be financed by impact fees. RCW 82.02.060(1)(b) requires a credit to be given for "...payments made or reasonably anticipated to be made by new development to pay for particular system improvements in the form of user fees, debt service payments, taxes, or other payments *earmarked for or proratable to the particular system improvement* (emphasis added);"

Revenue Credits and Impact Fee: Tables and Data

The balance of this chapter contains three tables and accompanying text that documents and calculates the credits for other payments and calculation of the impact fee for educational facilities.

Table 11 identifies the amount of revenue available to pay for additional capacity for new development based on Polk County Schools capital plan. Table 12 is the calculation of the credit percentage adjustment based on a comparison of the revenue available to pay for additional capacity for new development from Table 11 to the cost of added capacity for new development from Table 8. Table 13 lists the cost per dwelling unit from Table 10, the credit adjustment based on the credit percentage from Table 12, and calculates the resulting impact fee.

The forecast of revenue for capital costs shown in Table 11, on the next page, is based on Polk County Public Schools' 5-year Facilities Work Program. The total of all sources of funds is $546,217,222. These revenues will be used for all capital purposes, including repair, renovation and maintenance projects, replacement of vehicles and other equipment, replacement of inadequate existing permanent and portable facilities, increases in capacity to meet the requirements of the class size amendment for current enrollment, in addition to paying for additional capacity for new development.

The school district has identified the percent of each revenue that is projected to be available to pay for net added capacity to the school system. Net added capacity does not include replacement of existing permanent and portable capacity, or capacity needed to meet the requirements of the class size amendment for the existing enrollment.

The five-year projection for each revenue source is adjusted by the percent of each revenue that will be available for added capacity to determine the five year total non-impact fee revenue that will be used to pay for additional capacity for new development. The bottom line of Table 11 is that Polk County Public Schools will have $28,750,000 available from other sources of revenue to pay for part of the cost of increased capacity to serve new development for the next 5 years.

Table 11: 5-Year Revenue Available For Additional Capacity

Source of Revenue	5 Year Forecast	Percent for Added Capacity	5-Year Total
Proceeds from Sales Tax Revenue Bonds	$ 125,000,000	23.0%	$ 28,750,000
2 Mills Capital Improvement Tax	216,824,070	0.0%	0
PECO – New Construction	10,727,566	0.0%	0
CO&DS Maximum potential Bond Proceeds	2,077,071	0.0%	0
SBE Bond Proceeds	1,815,000	0.0%	0
1/2 Cent Sales tax	156,121,205	0.0%	0
Classrooms for Kids	30,285,055	0.0%	0
PECO	3,367,255	0.0%	0
Total Revenue	546,217,222		28,750,000

In the next step, the 5-year forecast of other revenue available for added capacity from Table 11 is divided by the cost of added capacity to serve new development (from Table 8). The amount of other revenue available for added capacity for new development will pay 9.59% of the cost of needed new schools. In other words the non-impact fee revenues from Table 11 will be sufficient to pay for maintenance and renovations to the existing school facilities, replacement of capacity for existing enrollment, and elimination of the current deficiency plus pay 9.59% of the cost of additional educational facility capacity needed to serve new growth. Therefore the full cost per dwelling unit is reduced by the credit percentage of 9.59%.

Table 12: Revenue Credit Percent

Revenue For Added Capacity For New Development	Cost Of Added Capacity for New Development	Credit % (Revenue ÷ Cost)
$ 28,750,000	$ 299,830,921	9.59%

Table 13, on the next page, shows the full cost per dwelling unit from Table 10, the credit of 9.59%, and the resulting impact fee.

Table 13: Impact Fees

Housing Type	Full Cost	Credit @ 9.59%	Impact Fee
Single Family	$ 9,508.68	$ 911.76	$ 8,596.91
Multi-family	6,463.40	619.76	5,843.64
Mobile Homes	5,102.24	489.24	4,613.00

STATE OF FLORIDA,)

COUNTY OF POLK.)

I, Richard M. Weiss, Clerk of the Board of County Commissioners of Polk County, Florida, hereby certify that the foregoing is a true and correct copy of Ordinance No. 05-048, Ordinance amending Polk County Ordinance 03-27, as amended, The Polk County Educational System Impact Fee Ordinance; Increasing educational system impact fees effective December 1, 2005, which was adopted by the Board on the 14th day of September, 2005.

WITNESS my hand and official seal of said Board this 16th day of September, 2005.

Richard M. Weiss
Clerk of Circuit Court

(SEAL)

By Martha H. Crews
Martha H. Crews
Deputy Clerk

SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391
BARTOW, FLORIDA 33831

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BARTOW, FLORIDA 33830

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Superintendent of Schools

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June 26, 2006

County Manager

JUN 28 2006

Michael Herr
Board of County Commissioners
Drawer BC01
P.O. Box 9005
Bartow, FL 33831-9005

Dear Mr. Herr:

Pursuant to Polk County's school impact fee ordinance, the Polk County School District submits this report to Polk County concerning appropriations made by the State of Florida to be used by Polk County Schools for construction of school capacity for the "Class Size Amendment" to the Florida Constitution.

On June 12, 2006, Polk County Schools received an e-mail from the Department of Education with a list of the final state appropriation to each school district for Classrooms for Kids (the State's $1.1 billion appropriation for the class size amendment). Polk County's appropriation is $81,681,825.

Based on this appropriation, Polk County's school impact fee should be adjusted to the following amounts:

Single family	$6,006.50
Multi family	$4,082.84
Mobile home	$3,223.02

This adjustment is the result of the following changes to Tables 11-13 from the impact fee rate study dated July 29, 2005.

Table 11: 5-Year Revenue Available For Additional Capacity

Adjusted for 2006 Appropriation for Class Size Amendment

Source of Revenue	5 Year Forecast	Percent for Added Capacity	5-Year Total
Proceeds from Sales Tax Revenue Bonds	$ 125,000,000	23.0%	$ 28,750,000
2 Mills Capital Improvement Tax	216,824,070	0.0%	0
PECO - New Construction	10,727,566	0.0%	0
CO&DS Maximum potential Bond Proceeds	2,077,071	0.0%	0
SBE Bond Proceeds	1,815,000	0.0%	0
1/2 Cent Sales tax	156,121,205	0.0%	0
Classrooms for Kids	30,285,055	0.0%	0
PECO	3,367,255	0.0%	0
Total Revenue	546,217,222		28,750,000
Adjustment: Add 2006 appropriation for Classrooms for Kids (Class Size Amendment)			81,681,825
Adjusted Total Revenue			110,431,825

APPENDIX "A"

Polk County Schools - an equal opportunity institution for education and employment

The Mission of Polk County Public Schools is to ensure rigorous, relevant learning experiences that result in high achievement for our students.

Table 12 Revenue Credit Percent

Adjusted for 2006 Appropriation for Class Size Amendment

Revenue For Added Capacity For New Development	Cost Of Added Capacity for New Development	Credit % (Revenue ÷ Cost)
~~$ 28,750,000~~	$ 299,830,921	~~9.59%~~
$110,431,825		36.83%

Table 13: Impact Fees

Adjusted for 2006 Appropriation for Class Size Amendment

Housing Type	Full Cost	Credit @ ~~9.59%~~ 36.83%	Impact Fee
Single Family	$ 9,508.68	~~$ 911.76~~	~~$ 8,596.91~~
		$ 3,502.18	$ 6,006.50
Multi-family	6,463.40	~~619.76~~	~~5,843.64~~
		2,380.56	4,082.84
Mobile Homes	5,102.24	~~489.24~~	~~4,613.00~~
		1,879.23	3,223.02

These calculations were prepared by Henderson, Young & Company, the consulting firm that prepared the impact fee rate study dated July 29, 2005. Please contact me if you have any questions.

Sincerely,

Gail McKinzie

Gail F. McKinzie, Ph.D.
Superintendent of Schools

APPENDIX E

LIBRARY IMPACT FEE STUDY

IMPACT FEES

FOR

LIBRARY FACILITIES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

September 5, 2005

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1. INTRODUCTION

Purpose of This Study

This study of impact fees for library facilities in Polk County, Florida presents the methodology, summarizes the data, and explains the calculation of the fees. The methodology is designed to comply with the requirements of Florida law.

Definition and Rationale of Impact Fees

Impact fees are charges paid by new development to reimburse local governments for the capital cost of public facilities that are needed to serve new development and the people who occupy the new development. New development is synonymous with "growth".

Local governments charge impact fees on either of two bases. First, as a matter of policy and legislative discretion, they may want new development to pay the full cost of its share of new public facilities because that portion of the facilities would not be needed except to serve the new development. In this case, the new development is required to pay for all the cost of its share of new public facilities.

On the other hand, local governments may use other sources of revenue to pay for the new public facilities that are required to serve new development. If, however, such revenues are not sufficient to cover the entire costs of new facilities necessitated by new development, the new development may be required to pay an impact fee in an amount equal to the difference between the total cost and the other sources of revenue.

There are many kinds of "public facilities" that are needed by new development, including libraries, parks, schools, roads, water and sewer plants, jails, and other government facilities. For some impact fees, new development includes new residential, retail, office, commercial, industrial and all other new construction. Impact fees for library facilities, however, are charged only to new residential development: houses, apartments, mobile home parks, and other residential construction. Non-residential new development is not charged library impact fees, as explained in chapter 2.

Rules Governing Impact Fees in Florida

Impact fees for public facilities have been upheld by the Florida Supreme Court. Several court cases[1] provide direction in three broad areas of the development of impact fees: (1) who pays, and how much (the "fair share" rules), (2) where and how the fee can be used (the dual "nexus of benefit" rules), and (3) offsets against the fee (the "credits" rules).

First, the "fair share" rules require that impact fees can be charged only for the portion of the cost of public capital facilities that is attributable to new development. Impact fees cannot be charged to pay for the cost of reducing or eliminating deficiencies in existing facilities. Within this broad rule, specific guidance is given in several areas:

- It is permitted to distinguish among the impacts of different types of growth in establishing fee amounts (i.e., single family homes can be shown to have different impacts than multi-family dwelling units or mobile homes, therefore the impact fees for each type of dwelling can be different than the other types).

- Fee-payers should be able to pay a smaller fee if they can demonstrate that their development will have less impact than is presumed in the calculation of the impact fee schedule for their classification of property. Such reduced impact must be permanent and enforceable (i.e., through land use restrictions).

- Costs of facilities that will be used by new development and existing users must be apportioned between the two groups in determining the amount of the fee. For example, the cost of the facility can be divided by its capacity to calculate the cost per unit of capacity. New development and existing development are both charged the same cost per unit, thus ensuring equitable cost apportionment.

Second, the dual "nexus of benefit" rules require a demonstrated reasonable connection (1) between the need for public capital facilities and the growth from the fee-paying development, and (2) between the expenditure of fee revenue and the

[1] The following five significant court cases guide the development of impact fees in Florida: Contractors and Builders Association of Pinellas County v. City of Dunedin. 329 So.2d 314 (Fla. 1976); Hollywood, Inc. v. Broward County. 431 So.2d 606 (Fla. 4th DCA 1983); Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County. 446 So.2d 140 (Fla. 4th DCA 1983); and Seminole County v. City of Casselberry, 541 So.2d 666 (Fla. 5th DCA 1989); City of Ormond Beach v. County of Volusia, 535 So.2d 302 (Fla. 5th DCA 1968). The Local Government Comprehensive Planning and Land Development Regulation Act also touches on some aspects of impact fees.

benefits received by the fee-paying development. These two conditions limit where and when impact fees can be collected and used.

There are many ways that the nexus of benefit can be established, including personal use and use by others in the family (direct benefit), use by persons who provide goods or services to the fee-paying property (indirect benefit), and geographical proximity (presumed benefit). The connections among needs, benefits and fees will vary according to the type of facility: libraries will have different nexus of benefits criteria than roads. The nexus of benefit for libraries will be based on the amount of library building, collection, and public access computer per dwelling unit. A detailed description of this data is presented later in this study.

Another connection among needs, benefits and fees can be the geographical relationship between a fee-paying development and the impact on a public capital facility. Some impact fees for roads or parks use geographical zones for calculating, collecting and spending impact fees. The Polk County Library Cooperative provides access to its entire collection from any branch or public access computer, therefore it is a single unified system for the unincorporated area and all the cities it serves[2], and the library impact fee is calculated, collected, and expended in a single "zone" covering the entire service area of the library system.

Furthermore the fee revenue must be expended within a reasonable period of time, but there is no single maximum limit that applies to all impact fee expenditures. Explicit limitations on the expenditure of fees must be adequate to guide government personnel, and fee revenue must be earmarked for specific uses related to the public capital facilities. These and other requirements pertaining to the use of impact fees are contained in the impact fee ordinance.

Finally, the "credits" rules allow a fee-payer to have an impact fee reduced to reflect (1) contributions of land, cash, facilities, or other assets that meet the same need as the fee, and (2) future payments of taxes that would ordinarily be used for the same public capital facilities for which the impact fee is being charged. Without such credits, the fee-paying development might pay more than its fair share. Court cases and legislation do not prohibit a local government from establishing reasonable constraints on determining credits. For example, the location, quality and design of a donated public facility should conform to adopted local standards for such facilities.

[2] The impact fee is adopted by Polk County for the unincorporated area. Cities that participate in the Polk County Library Cooperative may adopt the same impact fee rates and collect and remit the impact fees to the Cooperative or its member libraries.

The credit for contributions of land, cash, facilities and other assets is addressed in the impact fee ordinance. The credit for future payments of taxes is addressed in this rate study.

Data Sources

The data in this study of impact fees for library facilities in Polk County, Florida was provided by the Polk County Library Cooperative (PCLC), unless a different source is specifically cited.

Data Rounding

The data in this study was prepared using computer spreadsheet software. In some tables in this study, there will be very small variations from the results that would be obtained using a calculator to compute the same data. The reason for these insignificant differences is that the spreadsheet software was allowed to calculate results to more places after the decimal than is reported in the tables of these reports. The calculation to extra places after the decimal increases the accuracy of the end results, but causes occasional differences due to rounding of data that appears in this study.

2. NEXUS OF BENEFITS OF LIBRARY FACILITIES

As described in the introduction, there must be a nexus between the benefits of library facilities and new development that is charged an impact fee to pay for a portion of the library facilities that it needs. This chapter is devoted to an analysis of the nexus.

There are several considerations that affect the "rational nexus of benefits" for library facility impact fees: (A) responsibility for libraries, (B) the need for new library facilities for new development, (C) the type of property that receives the benefits from new library facilities, and (D) the location of the property in relation to the new library facilities.

A. Responsibility for Libraries.

The library system in Polk County is provided by the Polk County Library Cooperative (PCLC). Funding for PCLC is provided by the municipalities that provide the member libraries, and by payments by Polk County to PCLC.

It is anticipated that library impact fees would be used to acquire assets that would be listed on the asset records of PCLC, subject to the requirement that such assets would revert to the government that provided the funds (i.e., impact fee revenue) in the event of reorganization or dissolution of PCLC.

The analysis of growth's impact on libraries, and service level requirements for libraries includes unincorporated Polk County and the municipalities participating in PCLC.

PCLC is not responsible for State, private or school libraries. PCLC and the County cannot control access to or usage of libraries operated by other agencies or private parties, therefore such facilities and their collections are excluded from the analysis of County library impact fees.

The Polk County Library Cooperative presently consists of 187,354 square feet of library buildings, a collection inventory of 780,570 items and 156 public access computers. The inventory of the Polk County Library Cooperative is shown in Table 1.

Table 1: Polk County Library System Inventory

Library Facility	Building Square Feet	Collection Inventory	Public Access Computers
Auburndale	10,145	58,436	22
Bartow	21,000	60,553	10
Bookmobile	240	9,258	
Dundee	8,500	14,282	11
Eagle Lake	3,300	7,176	9
Ft. Meade	2,356	31,787	4
Frostproof	5,935	33,038	10
Haines City	9,800	49,579	10
Lake Alfred	2,400	23,405	6
Lake Wales	19,700	82,673	7
Lakeland	49,818	256,222	19
Mulberry	2,100	16,921	4
Polk City	1,800	4,482	7
Polk County Historical and Genealogical Library	6,000	40,347	3
Polk County Law Library	13,000	16,841	2
Winter Haven	31,500	75,570	32
Total	187,594	780,570	156

B. The Need for New Library Facilities for New Development

Polk County determines its need for library facilities by comparing standards[3] for the capacity of various library facilities to the number of residents that it must serve. Polk County's library standards are measured in square feet of library buildings per person, collection items per person, and technology/public access computers per person. This impact fee rate study uses the existing ratios of library facilities rather than the standards because the standards have not been adopted by the County, and the existing ratios (being more conservative) ensure that there is no existing deficiency, and that new development would receive the same level of service as is provided the existing population. Table 2 lists the current levels of service provided by the Polk County Library Cooperative for library buildings, collection and public access computers.

[3] Standards and Guidelines for Florida Public Library Services (May 1995) and Florida Public Library Space Needs Based on National Standards.

Table 2: Library Facilities Levels of Service

Capital Component	Existing Level of Service Per Person
Library Building Square Feet	0.35402
Collection Items	1.47305
Public Access Computers	0.00029

C. Types of Property Benefiting from New Library Facilities:

Impact fees are charged to properties which benefit from new library facilities. The library facilities of the Polk County Library Cooperative are used, for the most part, by individuals rather than businesses or other non-residential land uses. Impact fees for library facilities are charged only to residential development because the dominant stream of benefits redounds to the occupants of dwelling units. There is insufficient data to objectively allocate the value of the benefit of the library system to non-residential property.

D. Location of Property Receiving Benefits from New Library Facilities

One method of satisfying the nexus requirement connecting houses and libraries would be to establish impact fee "zones" within the library service area. All impact fees paid by new houses in the zone would be required to be spent on new library facilities in the same zone.

The individual libraries in the Polk County Library Cooperative are connected by inter-library loans and other resource sharing programs. Each library in the system has access to the entire library collection of the County, therefore a single county-wide zone is used to collect and expend a uniform library impact fee for the unincorporated area and all the municipalities that are members of the Polk County Library Cooperative.

3. COSTS OF LIBRARY FACILITIES PER PERSON

This chapter identifies the capital cost of library facilities per person that is the basis for the library facilities impact fees. The library facilities cost per person is calculated by dividing the cost of library facilities by the standard per person.

Cost of Library Facility	x	Level of Service per Person	=	Cost Per Person

Cost of Library Facilities

Table 3 documents each type of library facility: buildings, collection items (books, periodicals, audio-visual, etc.) and public access computers, and the average cost per unit for each type of facility (one square foot of building; one collection item, and one computer).

The building costs are based on the newest library buildings in PCLC: Winter Haven, Auburndale, Bartow and Lakeland, and therefore most representative of the cost of future libraries. Original costs have been adjusted to 2005 values, and the sum of 2005 values of all 4 libraries was divided by the total of their square footage. Building costs include land costs, based on the cost of the parcels divided by the building square footage.

The cost per collection item is equal to the average net cost during 2004 to PCLC members (after discounts for public libraries) for all books, periodicals, reference materials, audio-visual items and any other items purchased by PCLC members.

The cost per public access computer is based on the cost of the most recent computer purchases (2004) by members of the Polk County Library Cooperative.

Table 3: Library Capital Cost Components and Average Costs

Cost Item	Average Cost	Unit
Building Costs	$ 168.15	per square foot
Collection Items	14.01	per item
Public Access Computers	1,430.73	per computer

Library Costs Per Person

Table 4 repeats the average cost per unit of library facility (square foot, collection item, public access computer) from Table 3 and multiplies the cost by the level of service per person (from Table 2) to calculate the library component capital cost per person.

The "bottom line" of Table 4 is the capital cost (excludes operating and maintenance) to provide library facilities for each person.

Table 4: Library Facility Costs per Person

Cost Components	Cost Per Unit	Level of Service Per Person	Capital Cost Per Person
Buildings	$ 168.15	0.35402	$ 59.53
Collection	14.01	1.47305	20.64
Public Access Computers	1,430.73	0.00029	0.41
Total			80.58

4. IMPACT FEE PER DWELLING UNIT

In this chapter the library facilities impact fee per dwelling unit is calculated by multiplying the cost per person (from Chapter 3) by the average number of persons per dwelling unit. The calculation is performed separately for each type of dwelling unit. This chapter also addresses the credits for payments of other revenues. The result is the library facilities impact fee rates for Polk County

Library Facilities Impact Per Dwelling Unit

Cost per Person x Persons per Dwelling Unit$_t$[4] = Cost per Dwelling Unit$_t$

The library impact fee is calculated for three types of residential development (i.e., single family, multi-family, and mobile home) as shown in Table 5. The number of persons per dwelling unit is the factor used to convert the cost of library facilities per person into cost of library facilities per dwelling unit. The cost per person (from Table 4) is multiplied by the number of persons per dwelling unit to calculate the cost per dwelling unit.

The US census collects detailed information about population and dwelling units. The data includes the number of persons in different types of dwelling units. The second column of Table 5 shows the results of the 2000 census for persons per type of dwelling unit for the Polk County Library Cooperative service area.

Table 5 also lists the capital cost per person from Table 4, and the cost per dwelling unit (the result of multiplying the persons per dwelling unit by the capital cost per person).

Table 5: Library Facilities Cost per Dwelling Unit

Housing Type	Persons Per Dwelling Unit	x	Capital Cost Per Person	=	Capital Cost Per Dwelling Unit
Single Family	2.45		$ 80.58		$ 197.42
Multi-family	1.80		80.58		145.05
Mobile Homes	1.64		80.58		132.15

[4] "t" = type of dwelling unit: single family, multi-family, or mobile home

Library Facilities Impact Fee Per Dwelling Unit

The final step in determining the library facilities impact fee is to reduce the cost per dwelling unit by subtracting any credits for other revenues from existing and new development that Polk County will use to pay for part of the cost of new library facilities.

Cost per Dwelling Unit - Credit for Other Revenue = Impact Fee per Dwelling Unit

New development will be given credit for future payments of other revenues that are used to pay for the same new library facilities that are required to serve the new development.

Credits are *not* given for other payments that are *not* used for new library facilities needed for new development. If credits were given for taxes used for other purposes it would contradict the well-established system of restricting fees, charges, and many taxes for specific public facilities and services[5]. Credits are not given for revenues that are used for repair, maintenance or operating costs because impact fees are not used for such expenses.

The only revenue sources to be credited are those that are used for library capacity expansion according to law and local policy or practice.

Polk County's present practice is to pay PCLC to provide and operate library facilities that can be used by residents of unincorporated Polk County. The payments do not itemize operating costs from capital costs. As a result, there is no historical basis for calculating Polk County's contribution to capital costs of library buildings, collection, and public access computers.

Polk County's Municipal Services Taxing Unit (MSTU) will generate funds to pay for capital cost of library facilities, as well as library operations. However, the revenue that will pay for additional library space, collections and public access computers are for the purpose of increasing the level of service for the existing population, and not to serve new development. As a result, the impact fee rate is the

[5] An example of this principle is found in the impact fee statutes for the State of Washington. In the following statute, a "system improvement" is a capital improvement that can be financed by impact fees. RCW 82.02.060(1)(b) requires a credit to be given for "...payments made or reasonably anticipated to be made by new development to pay for particular system improvements in the form of user fees, debt service payments, taxes, or other payments *earmarked for or proratable to the particular system improvement* (emphasis added);"

same as the capital cost per dwelling unit[6]. Table 6 shows the cost per dwelling unit from Table 5, the 0% credit adjustment, and the impact fee.

Table 6: Library Impact Fees

Housing Type	Capital Cost per Dwelling Unit	-	Credit Adjustment @ 0%	=	Impact Fee
Single Family	$ 197.42		$ 0.00		$ 197.42
Multi-family	145.05		0.00		145.05
Mobile Homes	132.15		0.00		132.15

[6] The County's investment in raising the level of service for libraries means that the levels of service used in this rate study are understated, and new development will pay an impact fee that is less than if the higher standard was used. This conservative practice ensures that impact fees do not exceed the proportionate share, and the level of service will be re-calculated in subsequent updates of the impact fee rates.

APPENDIX F-1

PARK IMPACT FEE STUDY

IMPACT FEES

FOR

PARKS AND RECREATIONAL FACILITIES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

January 13, 2005

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1. INTRODUCTION

Definition and Rationale of Impact Fees

Impact fees are charges paid by new development to reimburse local governments for the capital cost of public facilities that are needed to serve new development and the people who occupy the new development.

Local governments charge impact fees on either of two bases. First, as a matter of policy and legislative discretion, they may want new development to pay the full cost of its share of new public facilities because that portion of the facilities would not be needed except to serve the new development. In this case, the new development is required to pay for all the cost of its share of new public facilities.

On the other hand, local governments may use other sources of revenue to pay for the new public facilities that are required to serve new development. If, however, such revenues are not sufficient to cover the entire costs of new facilities necessitated by new development, the new development may be required to pay an impact fee in an amount equal to the difference between the total cost and the other sources of revenue.

New development is synonymous with "growth." For some impact fees, new development includes new residential, retail, office, commercial, industrial and all other new construction. Impact fees for parks and recreational facilities, however, are charged only to new residential development: houses, apartments, mobile home parks, and other residential construction. Non-residential new development is not charged parks and recreational impact fees, as explained in chapter 3.

There are many kinds of "public facilities" that are needed by new development, including parks, schools, roads, water and sewer plants, libraries, and other government facilities. This study covers parks and recreational facilities in Polk County, Florida.

Rules Governing Impact Fees in Florida

Impact fees for public facilities have been upheld by the Florida Supreme Court. Several court cases[1] provide direction in three broad areas of the development of impact fees: (1) who pays, and how much (the "fair share" rules), (2) where and how the fee can be used (the dual "nexus of benefit" rules), and (3) offsets against the fee (the "credits" rules).

First, the "fair share" rules require that impact fees can be charged only for the portion of the cost of public capital facilities that is attributable to new development. Impact fees cannot be

[1] The following five significant court cases guide the development of impact fees in Florida: Contractors and Builders Association of Pinellas County v. City of Dunedin, 329 So.2d 314 (Fla. 1976); Hollywood, Inc. v. Broward County, 431 So.2d 606 (Fla. 4th DCA 1983); Home Builders and Contractors Association of Palm Beach County Inc. v. Board of County Commissioners of Palm Beach County, 446 So.2d 140 (Fla. 4th DCA 1983); Seminole County v. City of Casselberry, 541 So.2d 666 (Fla. 5th DCA 1989); and City of Ormond Beach v. County of Volusia, 535 So.2d 302 (Fla. 5th DCA 1988). The Local Government Comprehensive Planning and Land Development Regulation Act also touches on some aspects of impact fees.

charged to pay for the cost of reducing or eliminating deficiencies in existing facilities. Within this broad rule, specific guidance is given in several areas:

- It is permitted to distinguish among the impacts of different types of growth in establishing fee amounts (i.e., single family homes can be shown to have different impacts than multi-family dwelling units or mobile homes, therefore the impact fees for each type of dwelling can be different than the other types),

- Fee-payers should be able to pay a smaller fee if they can demonstrate that their development will have less impact than is presumed in the calculation of the impact fee schedule for their classification of property (i.e., through land use restrictions), and

- Costs of facilities that will be used by new development and existing users must be apportioned between the two groups in determining the amount of the fee.

Second, the dual "nexus of benefit" rules require a demonstrated reasonable connection (1) between the need for public capital facilities and the growth from the fee-paying development, and (2) between the expenditure of fee revenue and the benefits received by the fee-paying development. These two conditions limit where and when impact fees can be collected and used.

There are many ways that the nexus of benefit can be established, including personal use and use by others in the family (direct benefit), use by persons who provide goods or services to the fee-paying property (indirect benefit), and geographical proximity (presumed benefit). The connections among needs, benefits and fees will vary according to the type of facility; parks and recreational facilities will have different nexus of benefits criteria than roads. The nexus of benefit for parks and recreational facilities will be based on the value of park land and recreational facilities per dwelling unit. A detailed description of this data is presented later in this study.

Another connection among needs, benefits and fees can be the geographical relationship between a fee-paying development and the impact on a public capital facility. Some impact fees use geographical districts for calculating, collecting and spending impact fees. Polk County's parks and recreational impact fees are based on the County investing a uniform amount of money per dwelling unit to provide the types of park land and recreational facilities that are included in calculating that investment per dwelling unit. This standard provides flexibility to meet needs throughout the unincorporated area, however the uniform fees for parks and recreational facilities in the unincorporated area are collected and expended in "districts" which are described in Chapter 2.

Another aspect of nexus is timing. The fee revenue must be expended within a reasonable period of time, but there is no statutory or case law limit that applies to all impact fee expenditures. Explicit limitations on the expenditure of fees must be adequate to guide government personnel, and fee revenue must be earmarked for specific uses related to the public capital facilities.

Finally, the "credits" rules allow a fee-payer to have an impact fee reduced to reflect (1) contributions of land, cash, facilities, or other assets that meet the same need as the fee, and (2) future payments of taxes that would ordinarily be used for the same public capital facilities for which the impact fee is being charged. Without such credits, the fee-paying development might pay more than its fair share. Court cases and legislation do not prohibit a local government from establishing reasonable constraints on determining credits. For example, the location, quality and design of a donated public facility should conform to adopted local standards for such facilities.

Purpose of This Study

This study of impact fees for parks and recreational facilities in Polk County, Florida presents the methodology, summarizes the data, and explains the calculation of the fees. The methodology is designed to comply with the requirements of Florida law.

Data Sources

The data in this study of impact fees for parks and recreational facilities in Polk County, Florida was provided by Polk County, unless a different source is specifically cited.

Data Rounding

The calculations in this study was prepared using computer spreadsheet software. In some tables in this study, there will be very small variations from the results that would be obtained using a calculator to compute the same data. The reason for these insignificant differences is that the spreadsheet software was allowed to calculate results to more places after the decimal than is reported in the tables of these reports. The calculation to extra places after the decimal increases the accuracy of the end results, but causes occasional differences due to rounding of data that appears in this study.

2. NEXUS OF BENEFITS OF PARKS AND RECEATIONAL FACILITIES

As described in the introduction, there must be a dual nexus between the benefits of parks and recreational facilities and new development that is charged an impact fee to pay for a portion of the parks and recreational facilities that it needs. This chapter is devoted to an analysis of the nexus.

There are several considerations that affect the "rational nexus of benefits" for parks and recreational facilities impact fees: (A) responsibility for parks and recreational facilities, (B) the need for new parks and recreational facilities for new development, (C) the type of property that receives the benefits from new parks and recreational facilities, and (D) the location of the property in relation to the new parks and recreational facilities.

A. Responsibility for Parks and Recreational Facilities.

Polk County is legally and financially responsible for the County-owned parks and recreational facilities system, therefore the analysis of service level requirements and growth's impact on parks and recreational facilities includes all of the County's park system in the unincorporated area. It is acknowledged that some users of the County's parks are from cities or locations outside unincorporated Polk County. In fact, the regional parks and recreational facilities are intended to serve the entire County, while the area parks are designed to primarily benefit the residents of the unincorporated area[2].

The County is not responsible for State, municipal, or private parks and recreational facilities. The County cannot control access to or usage of parks and recreational facilities operated by other agencies or private parties, therefore such facilities are excluded from the analysis of County parks and recreational facilities impact fees.

The Polk County parks system includes 1,931.6 acres of regional parks, 145.7 acres of district parks, 225.69 acres of community parks, and 48.02 acres of boat access parks. Polk County's park system also contains a wide variety of recreational facilities. A detailed inventory of the Polk County parks and recreational facilities is listed in Tables 1 and 2. Table 1 lists the "regional" parks and recreational facilities that generally serve the entire County. Table 2 lists the "area" parks and recreational facilities that serve portions of the County, such as districts or communities.

[2] It is also acknowledged that some residents of the unincorporated area undoubtedly use parks and recreational facilities provided by cities, other counties, the State, and private organizations. The impact fee, however, is charged by Polk County only for costs of County parks.

Table 1: Inventory of Regional Park Land and Recreational Facilities

Type of Park or Facility	Inventory
Regional Parks	
Carter Road Park	537.60
Fairgrounds Park	200.00
IMC Agrico Peace River	460.00
Saddle Creek Park & Campground	734.00
Total Regional Park Acres	*1,931.60*

Regional Recreational Facilities	
Trails – Equestrian (LF)	58,080
Trails – Soft Surface (LF)	68,136

Table 2: Inventory of Area Park Land and Recreational Facilities

Type of Park or Facility	Inventory
District Parks	
Hunt Fountain Park	63.00
Lake Arbuckle Park & Campground	6.70
Lake Rosalie Park & Campground	38.00
Mulberry Park	38.00
Total District Park Acres	*145.70*

Community Parks	
Adline Combee Park	18.50
Banana Lake Park	10.00
Christina Park	17.57
East Central Park	40.53
Fort Meade Park	10.00
Highland City Park	10.00
Lake Shipp Park	18.40
Polk City Park	10.00
Rolling Hills Park	42.00
Snively-Brooks Park	10.00
Sutton Road Park	15.32
Wahneta Park	13.37
Westwood	10.00
Total Community Park Acres	*225.69*

Table 2: Inventory of Area Park Land and Recreational Facilities (continued)

Type of Park or Facility	Inventory
Boat Access Parks	
Crystal Lake	5.00
Lake Agnes Boat Ramp	0.50
Lake Annie Boat Ramp	1.00
Lake Blue Boat Ramp	20.00
Lake Buffum Boat Ramp	0.60
Lake Confusion Boat Ramp	0.50
Lake Daisy Boat Ramp	0.50
Lake Deer Boat Ramp	0.33
Lake Deeson Boat Ramp	0.33
Lake Garfield Boat Ramp	0.55
Lake Gibson Park	0.80
Lake Hartridge Park	0.50
Lake Jesse Boat Ramp	0.09
Lake Livingston Boat Ramp	0.50
Lake Mariana Boat Ramp	0.33
Lake Marion Boat Ramp	0.20
Lake Mariam Boat Ramp	0.33
Lake Pierce Boat Ramp	0.50
Lake Reedy Park	1.70
Lake Roy Park	2.00
Lake Sears Boat Ramp	1.00
Lake Tennessee Boat Ramp	0.50
Lake Walk-In Park	0.23
Little Crooked Lake (Keene's Landing)	1.40
Mudd Lake (Margaret)	0.20
Peace River Canoe Launch	0.76
Pine Island Park	0.25
Surveyors Lake Boat Ramp	0.75
William G. Roe Park	6.67
Total Boat Access Park Acres	*48.02*

Table 2: Inventory of Area Park Land and Recreational Facilities (continued)

Type of Facility	Inventory
Area Recreational Facilities	
Baseball Fields – Lighted Adult	11
Baseball Fields – Lighted Youth	34
Basketball – Unit Outdoor	6
Basketball – Lighted Outdoor	4
Boat Ramps - Paved	23
Boat Ramps - Unpaved	15
Canoe Access	2
Concession Building - Baseball	3
Concession Building – Football/Soccer	2
Fishing – Dock (LF)	415
Fishing – Pier (LF)	2,100
Football – Lighted Adult	2
Football – Unlit Youth	1
Football – Lighted Youth	1
Gun Range (shooting position)	17
Horse Arena	3
Playgrounds – Modular w/safety surface	7
Playgrounds – Single Apparatus	4
Racquetball – Lighted 4-Wall Outdoor	4
Restroom – Small	1
Restroom – Large	33
RV Camping Spaces	94
Shelters - Small	32
Shelters – Large Group	11
Shelters – Uncovered Picnic Tables	62
Shelters – Other Buildings	84
Shuffleboard – Unlit Single	1
Soccer – Unlit Adult	8
Soccer – Lighted Adult	8
Softball – Unlit Adult	1
Softball – Lighted Adult	9
Softball – Lighted Youth	10
Tennis – Lighted Hard, Single	2
Trails – Hard Surface (LF)	5,280

B. The Need for New Parks and Recreational Facilities for New Development

The need for parks and recreational facilities for new development in Polk County is determined by the "standard" for parks and recreational facilities. The standard used for Polk County's impact fee is the value of park and recreation capital investment per person. Polk County's impact fee uses two standards (1) "regional" parks and recreational facilities that generally serve the entire County and (2) "area" parks and recreational facilities that serve portions of the County, such as districts or communities.

The existing level of service in unincorporated Polk County is $167 of regional park land and recreational facilities per person and $195 of area parks and recreational facilities per person. The details of these level of service standards are explained in chapter 3.

C. Types of Property Benefiting from New Parks and Recreational Facilities;

Impact fees are charged to properties which benefit from new parks and recreational facilities. Polk County's parks system is used, for the most part, by individuals rather than businesses or other non-residential land uses. Impact fees for parks and recreational facilities are charged only to residential development because the dominant stream of benefits redounds to the occupants of dwelling units. There is insufficient data to objectively allocate the value of the benefit of the park system to non-residential property.

D. Location of Property Receiving Benefits from New Parks and Recreational Facilities

As described earlier, a nexus of benefits is required between a new dwelling unit and the new parks and recreational facilities that are built with the impact fees paid by the new dwelling unit. One method of connecting a dwelling unit and a park or a recreational facility is to establish impact fee "districts" within the County. All impact fees paid by new dwelling units in the district are required to be spent on new park and recreational facilities in the same district.

There are two levels of districts that correspond to the two standards: regional and area. The regional impact fee is collected and expended in a single district that covers all of Polk County. The area impact fees are collected and expended in six districts:

- North West: north of Interstate 4, west of SR 659/SR 33.
- North East: north of Interstate 4 east of SR 659/SR 33.
- West Central: between Interstate 4 and SR 60, west of US 27.
- East Central: between Interstate 4 and SR 60, east of US 27.
- South West: south of SR 60, west of US 27.
- South East: south of SR 60, east of US 27.

The district boundaries were established after reviewing natural and manmade boundaries and the Year 2000 and 2020 Existing and Proposed District Park Service Area maps included in the Parks and Open Space Master Plan. A map of the five districts is presented in Appendix A to this study. The use of districts provides area parks and recreational facilities in reasonable proximity to new development.

3. VALUE OF PARKS AND RECREATIONAL FACILITIES PER PERSON

The first step in determining the impact fee for parks and recreational facilities is to determine the standard for regional and area park and recreational facilities per person. Polk County's impact fees for parks and recreational facilities are based on a standard of service that insures that all residents of the unincorporated County, present and future, will receive an equal capital investment per person. The standard is measured in dollars of capital investment per person.

The investment per person for each standard is determined by three elements: (1) the quantity of existing park land and recreational facilities, (2) the value of park land and recreational facilities, and (3) the population. The quantity of each type of park or recreational facility is multiplied times the current value per unit to compute the total value. The total value of all types of parks and recreational facilities is summed to calculate the total value of the inventory. The resulting value of the current inventory is divided by the population to compute the value per person for park land and facilities.

There are two reasons for converting the ratios of land and facilities to dollars of investment per person. First, dollar standards are easier to use and understand. For example, the dollar cost is readily converted to the impact fee cost, and both numbers can be revised easily during reviews and updates of the Comprehensive Plan and the impact fee study. Another convenience of using dollars to measure the standard is the fact that dollars allow direct comparison of facilities that are otherwise difficult to compare (i.e., comparing tennis courts to softball fields).

The second reason for using dollars to measure the standard is the flexibility it permits in determining the precise mix of facilities that the County builds to meet the needs of its residents. If the standard were the number of facilities, the County would be obliged to build each facility, even if residents indicate a preference for a different facility. By using dollars as the standard, the County can exchange one type of facility for another (i.e., build 5 lighted basketball courts instead of 1 lighted baseball field) as long as the total investment per person attains the required level of dollars per person. A standard measured in dollars requires the County to make an equitable investment per person, and it avoids the problem of building unwanted facilities.

Polk County's "standard" is the existing ratio of the current inventory of land and facilities to the current population. Basing the impact fee on this "standard" ensures that there is no existing deficiency because the ratios are from the existing inventory, rather than some higher benchmark that the County has not yet achieved[3]. Basing the impact fee on the current ratios ensures that new development will not pay more than its proportionate share because (1) there is no existing deficiency, and (2) new development is paying for the same ratio as the current population, rather than some higher benchmark that the County has not yet achieved.

The standard per person is calculated using Formula 1:

1. (Quantity of Inventory x Value per Unit) ÷ Population = Value per Person

[3] The County's parks plan includes the higher benchmarks as goals, and are used as the basis for grant applications, but the impact fee is based on the existing ratios in order to avoid charging new development more than the County currently provides for existing residents.

There are three variables used in formula 1: (A) the types of parks and recreational facilities in inventory, (B) the value of each type of parks and recreational facility, and (C) population.

Variable (A) Types of Parks and Recreational Facilities in Inventory

Parks are usually categorized by purpose or use, service area and (occasionally) size. Polk County's classification system is based on purpose or use and consists of four main type of parks: regional parks, district parks, community parks and boat access (water access) parks. Recreational facilities are categorized by type.

The types of park land and recreational facilities that are used as the basis for park and recreational facilities impact fees are listed in the inventories in Tables 1 and 2, and the value per person in Tables 3 and 4.

Like most park and recreation systems, Polk County's responds to changes in recreation preferences by adding new kinds of facilities. By basing the impact fee on investment value per capita, rather than specific types of facilities, the County can add new kinds of facilities as the need arises. The County may use future impact fees for any type of facility because the standard is measured by the value of capital investment in parks and recreational facilities, rather than ratios of specific types of facilities to the population.

Variable (B) Value of Parks and Recreational Facilities

The costs in this study represent the average cost of acquiring park land and constructing recreational facilities. Most of the additional capacity in parks and recreational facilities will be provided by constructing new facilities, however some capacity may be provided by expanding existing facilities. Throughout this study, any reference to new facilities includes expansion of existing facilities as well as construction of new facilities.

The impact fee calculations are based on current dollar cost (i.e., replacement value) of park land and recreational facilities. The cost of recreational facilities includes design, site preparation, and construction. The cost of facilities does not include land as the facilities are customarily located at a park. The costs were provided by Polk County Parks and Recreation and are based on recent local costs, where available, and on experience of other parks departments and estimates of park planning professionals. The costs of park and recreational facility improvements are calculated at 100% of cost (there is no "discounting" to a percentage of need, as has been done in some other impact fee systems). No cost of operation or maintenance of park facilities or recreational programs are included in these impact fees.

Variable (C) Population

The County's regional parks and recreational facilities serve the entire county, therefore the population for regional parks is the total countywide population. The population for the area parks and recreational facilities is the population of the unincorporated area. The population countywide and unincorporated populations are estimates provided by the Bureau of Economic and Business Research at the University of Florida.

Value per Person: Tables and Data

Tables 3 and 4 document and calculate the value per person of parks and recreational facilities. Table 3 is for regional parks and recreational facilities, and Table 4 is for area parks and recreational facilities. The existing inventory of each type of park land and recreational facility from Tables 1 and 2 are listed in the first two columns of Table 3 and 4. The third column of Tables 3 and 4 lists the average value per unit for each type of facility (one acre of each type of park land and one of each type facility). The inventory value of each type of park land and recreational facility is calculated in the fourth column by multiplying the existing inventory by the value per unit.

The capital value per person is calculated at the bottom of Tables 3 and 4 by dividing the total value of the existing inventory of Polk County park land and facilities by the Polk County's population. The regional parks in Table 3 serve the entire County, therefore the value of regional parks is divided by the countywide population of 498,769. The area parks in Table 4 primarily serve the unincorporated area, thus the value of area parks and recreational facilities is divided by the unincorporated area population of 308,592.

The "bottom line" of Table 3 is a capital investment value of $166 per person for regional parks and recreational facilities. The "bottom line" of Table 4 is a capital investment value of $197 per person for area parks and recreational facilities.

Table 3: Value of Regional Parks and Recreational Facilities Per Person

Type of Facility	Existing Inventory	Value Per Unit	Inventory Value
Regional Parks and Recreational Facilities			
Regional Parks	1,931.60	$ 42,500	$ 82,093,000
Trails – Equestrian (LF)	58,080	3	145,200
Trails – Soft Surface (LF)	68,136	6	408,816
Total Regional Value			$ 82,647,016
Population (Countywide)			498,769
Regional Value Per Capita			$ 166

Table 4: Value of Area Parks and Recreational Facilities Per Person

Type of Facility	Existing Inventory	Value Per Unit	Inventory Value
Area Parks and Recreational Facilities			
District Parks	145.70	$ 46,750	$ 6,811,475
Community Parks	225.69	51,000	11,510,190
Boat Access Parks	48.02	150,982	7,250,156
Baseball Fields – Lighted Adult	11	356,413	3,920,543
Baseball Fields – Lighted Youth	34	160,546	5,458,564
Basketball – Unit Outdoor	6	60,614	363,684
Basketball – Lighted Outdoor	4	75,843	303,372
Boat Ramps - Paved	23	25,660	590,180
Boat Ramps - Unpaved	15	10,000	150,000
Canoe Access	2	100,000	200,000
Concession Building - Baseball	3	339,523	1,018,569
Concession Building – Football/Soccer	2	195,138	390,276
Fishing – Dock (LF)	415	300	124,500
Fishing – Pier (LF)	2,100	300	630,000
Football – Lighted Adult	2	233,160	466,320
Football – Unlit Youth	1	148,326	148,326
Football – Lighted Youth	1	233,160	233,160
Gun Range - Shooting Position	17	6,440	109,480
Horse Arena	3	821,000	2,463,000
Playgrounds – Modular w/Safety Surface	7	80,000	560,000
Playgrounds – Single Apparatus	4	3,620	14,480
Racquetball – Lighted 4-Wall Outdoor	4	56,000	224,000
Restroom – Small	1	50,000	50,000
Restroom – Large	33	89,426	2,951,058
RV Camping Spaces	94	25,000	2,350,000
Shelters - Small	32	11,000	352,000
Shelters – Large Group	11	20,000	220,000
Shelters – Uncovered Picnic Tables	62	700	43,400
Shelters – Other Buildings	84	30,292	2,544,528
Shuffleboard – Unlit Single	1	5,000	5,000
Soccer – Unlit Adult	8	208,580	1,668,640
Soccer – Lighted Adult	8	316,412	2,531,296
Softball – Unlit Adult	1	181,750	181,750
Softball – Lighted Adult	9	356,413	3,207,717

Type of Facility	Existing Inventory	Value Per Unit	Inventory Value
Softball – Lighted Youth	10	160,546	1,605,460
Tennis – Lighted Hard, Single	2	23,000	46,000
Trails – Hard Surface (LF)	5,280	20	105,600
Total Area Value			$ 60,802,724
Population (Unincorporated)			308,592
Area Value Per Capita			$ 197

4. COST OF PARKS AND RECREATIONAL FACILITIES PER DWELLING UNIT

The second step in determining the impact fee for park and recreational facilities is to convert the value (i.e., cost) per person to a cost per dwelling unit. The cost per person is multiplied by the average number of persons per dwelling unit. The calculation is performed separately for each type of dwelling unit. There are three types of dwelling units: single family, multi-family and mobile home. The cost per dwelling unit is calculated using Formula 2:

2. Value per Person x Persons per Dwelling $Unit_t$[4] = Cost per Dwelling $Unit_t$

There is one new variable used in formula 2: (D) the persons per dwelling unit.

Variable (D) Persons per Dwelling Unit

The impact of each type of dwelling unit on the parks and recreational facilities system is represented by the number of persons in each type of dwelling unit. The average number of persons per dwelling unit is the factor used to convert the value of parks and recreational facilities per person into cost of parks and recreational facilities per dwelling unit. The values per person (from Tables 3 and 4) are multiplied by the average number of persons per dwelling unit to calculate the cost per dwelling unit of parks and recreational facilities.

Different types of dwelling units typically have different numbers of persons that live in them. This study measures persons per dwelling unit for three types of housing: single family, multi-family, and mobile home. The US Census collects detailed information about population and dwelling units. The 2000 US Census data includes the number of persons in different types of dwelling units[5].

Table 5: Persons per Dwelling Unit

Housing Type	Unincorporated Area Population in Dwelling Units	Unincorporated Area Dwelling Units	Average Persons Per Dwelling Unit
Single Family	183,567	74,186	2.47
Multi-family	23,666	12,558	1.88
Mobile Homes	89,369	49,846	1.79

[4] "t" = type of dwelling unit: single family, multi-family, or mobile home

[5] This study uses the most recent population data that is available. The 2000 census is the most recent data for persons per dwelling unit. Elsewhere in the study, 2002 data is available for county total population and unincorporated population that is used to calculate the value per capita.

Cost per Dwelling Unit: Tables and Data

Tables 6 and 7 document and calculate the cost per dwelling unit of parks and recreational facilities. The second column of Tables 6 and 7 shows the results of Table 5: the 2000 census for persons per type of dwelling unit in unincorporated Polk County.

Table 6 is for regional parks and recreational facilities capital. The third column repeats the value per person from Table 3, and the final column shows the resulting cost per dwelling unit (the result of multiplying the persons per dwelling unit by the regional value per person).

Table 6: Regional Parks and Recreational Facilities Cost per Dwelling Unit

Housing Type	Average Persons Per Dwelling Unit	Regional Value Per Person	Regional Cost Per Dwelling Unit
Single Family	2.47	$ 166	$ 410.02
Multi-family	1.88	166	312.27
Mobile Homes	1.79	166	297.09

Table 7 is for area parks and recreational facilities capital. The third column repeats the value per person from Table 4, and the final column shows the resulting cost per dwelling unit (the result of multiplying the persons per dwelling unit by the area value per person).

Table 7: Area Parks and Recreational Facilities Cost per Dwelling Unit

Housing Type	Average Persons Per Dwelling Unit	Area Value Per Person	Area Cost Per Dwelling Unit
Single Family	2.47	$ 197	$ 487.54
Multi-family	1.88	197	371.32
Mobile Homes	1.79	197	353.26

5. IMPACT FEE PER DWELLING UNIT

The final step in determining the impact fee for parks and recreational facilities is to reduce the cost per dwelling unit by subtracting any credits for other revenues from existing and new development that Polk County will use to pay for part of the cost of new park and recreational facilities that serve new development. The impact fee per dwelling unit is calculated using Formula 3:

3. Cost per Dwelling $Unit_t$ - Credit for Other Revenue = Impact Fee per Dwelling $Unit_t$

There is one new variable used in formula 3: (E) credits for payment of other revenue.

Variable (E) Credits for Payments of Other Revenue

New development will be given credit for future payments of other revenues that are used to pay for the same new parks and recreational facilities that are required to serve the new development.

Credits are *not* given for other payments that are *not* used for new parks and recreational facilities needed for new development. Such a credit would extend to payments of all taxes for all purposes to all forms of governments, which contradicts the well-established system of restricting fees, charges, and many taxes for specific public facilities and services[6]. Credits are not given for revenues that are used for repair, maintenance or operating costs because impact fees are not used for such expenses.

The only revenue sources to be credited are those which are used for parks and recreational facilities capacity expansion according to law and local policy or practice. The practice of the Polk County Board of County Commissioners for the past ten years has been to use a combination of local capital revenues and grants to pay for the capital cost of new parks and recreational facilities. Table 8 lists the sources of revenue used by Polk County for parks capital improvements, and the annual average amount of the revenue for the last 10 years.

[6] An example of this principle is found in the impact fee statutes for the State of Washington. In the following statute, a "system improvement" is a capital improvement that can be financed by impact fees. RCW 82.02.060(1)(b) requires a credit to be given for "...payments made or reasonably anticipated to be made by new development to pay for particular system improvements in the form of user fees, debt service payments, taxes, or other payments *earmarked for or proratable to the particular system improvement* (emphasis added);"

Table 8: Credits for Other Revenue for Polk County Parks and Recreational Facilities

Type of Revenue	Annual Average
Capital Improvement Fund	$ 632,436
General Fund – Inkind Match	37,692
State/County Boat Registration Fees	83,109
State Grants	73,406
State DEP Grants	27,498
FRDAP State Grants	32,694
Total	887,105

The amount of the credit for impact fees is determined by comparing the annual average revenue to the annual cost of providing parks and recreational facilities for growth. The revenue is divided by the cost to compute the percent of cost that is paid by the revenue. The resulting percent is the applied as a percent of impact fees that will be paid by other revenues. The following is an explanation of how this calculation is performed.

First, the value of parks and recreational facilities per person is $166 for regional (see Table 3) and $197 for area (see Table 4). The combined value is $166 + $197 = $363.

Second, the growth in population from 2002 to 2003 is estimated to be 4,838 people in the unincorporated area.

Third, the cost of providing $363 per person to 4,838 people is $1,754,911.

Finally, dividing the annual revenue of $887,105 (from Table 8) by the cost of $1,754,911 shows that 44.22% of the cost is covered by the grant and entitlement revenue. The conclusion is that 50.55% of the cost per dwelling unit will be paid by local and grant revenue, therefore the impact fee rate is calculated by reducing the parks and recreational facilities cost per dwelling unit by 50.55%.

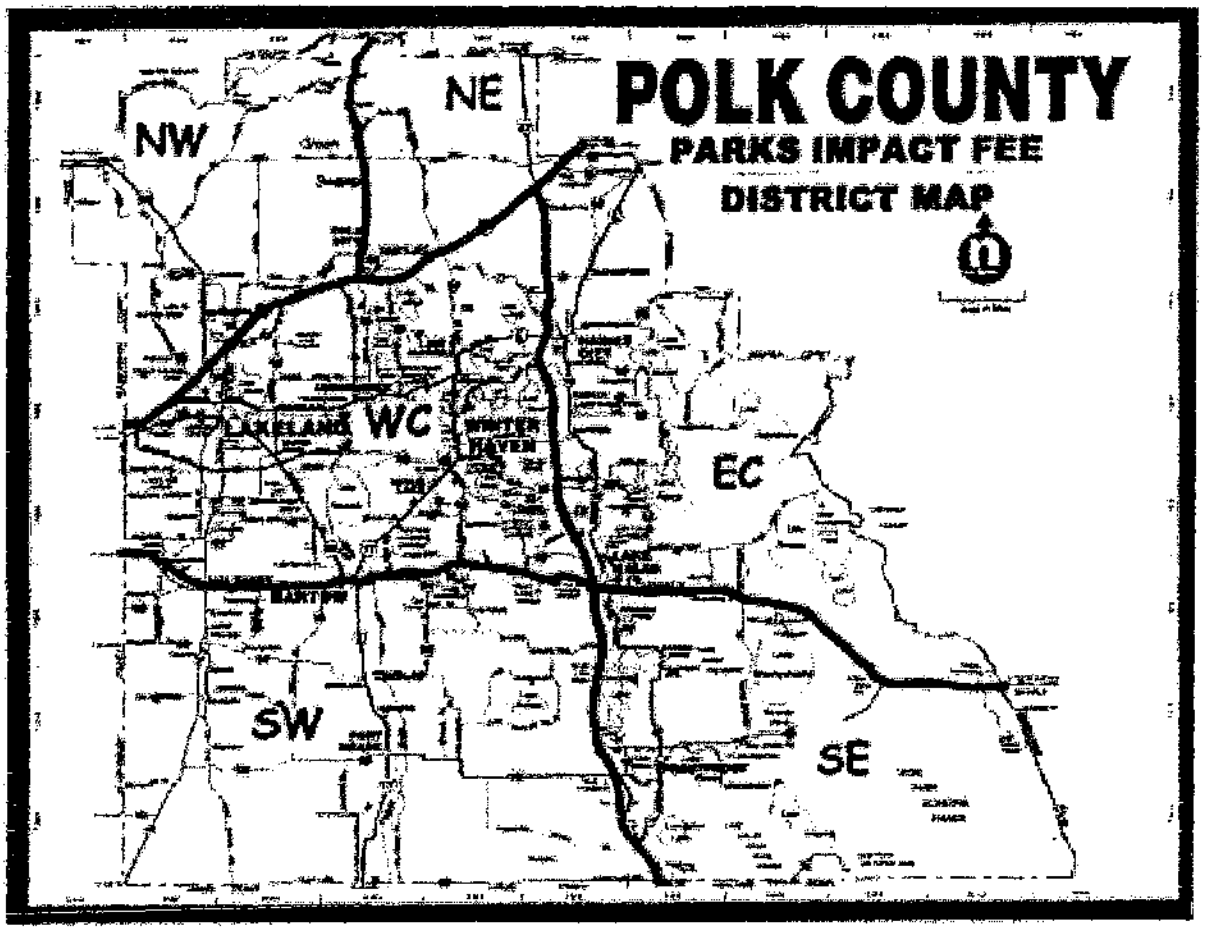
Credits and Impact Fee: Table and Data

Table 9 shows the cost per dwelling unit (from Tables 6 and 7), the amount of the 50.55% credit for other revenue, and calculation of the resulting impact fee for parks and recreational facilities after the credit amount is subtracted from the full cost.

Table 9: Impact Fees for Parks and Recreation

Housing Type	Cost per Dwelling Unit	Credit Adjustment @ 50.55%	Impact Fee
Regional			
Single Family	$ 410.02	$ 207.26	$ 202.75
Multi-family	312.27	157.85	154.42
Mobile Homes	297.09	150.18	146.91
Area			
Single Family	487.54	246.45	241.09
Multi-family	371.32	187.70	183.62
Mobile Homes	353.26	178.57	174.69
Combined Total			
Single Family	897.56	453.71	443.84
Multi-family	683.59	345.55	338.03
Mobile Homes	650.35	328.75	321.60

Appendix A: Map of Area Park Impact Fee Districts in Polk County



There are two levels of districts that correspond to the two standards: regional and area. The regional impact fee is collected and expended in a single district that covers all of Polk County. The area impact fees are collected and expended in six districts:

- "NW" = North West: north of Interstate 4, west of SR 659/SR 33.
- "NE" = North East: north of Interstate 4 east of SR 659/SR 33.
- "WC" = West Central: between Interstate 4 and SR 60, west of US 27.
- "EC" = East Central: between Interstate 4 and SR 60, east of US 27.
- "SW" = South West: south of SR 60, west of US 27.
- "SE" = South East: south of SR 60, east of US 27.

APPENDIX B

AREA PARK IMPACT FEE DISTRICTS

POLK COUNTY
AREA PARK IMPACT FEE DISTRICTS

NORTHWEST DISTRICT ("NW"):
North of Interstate 4, West of SR659/SR33

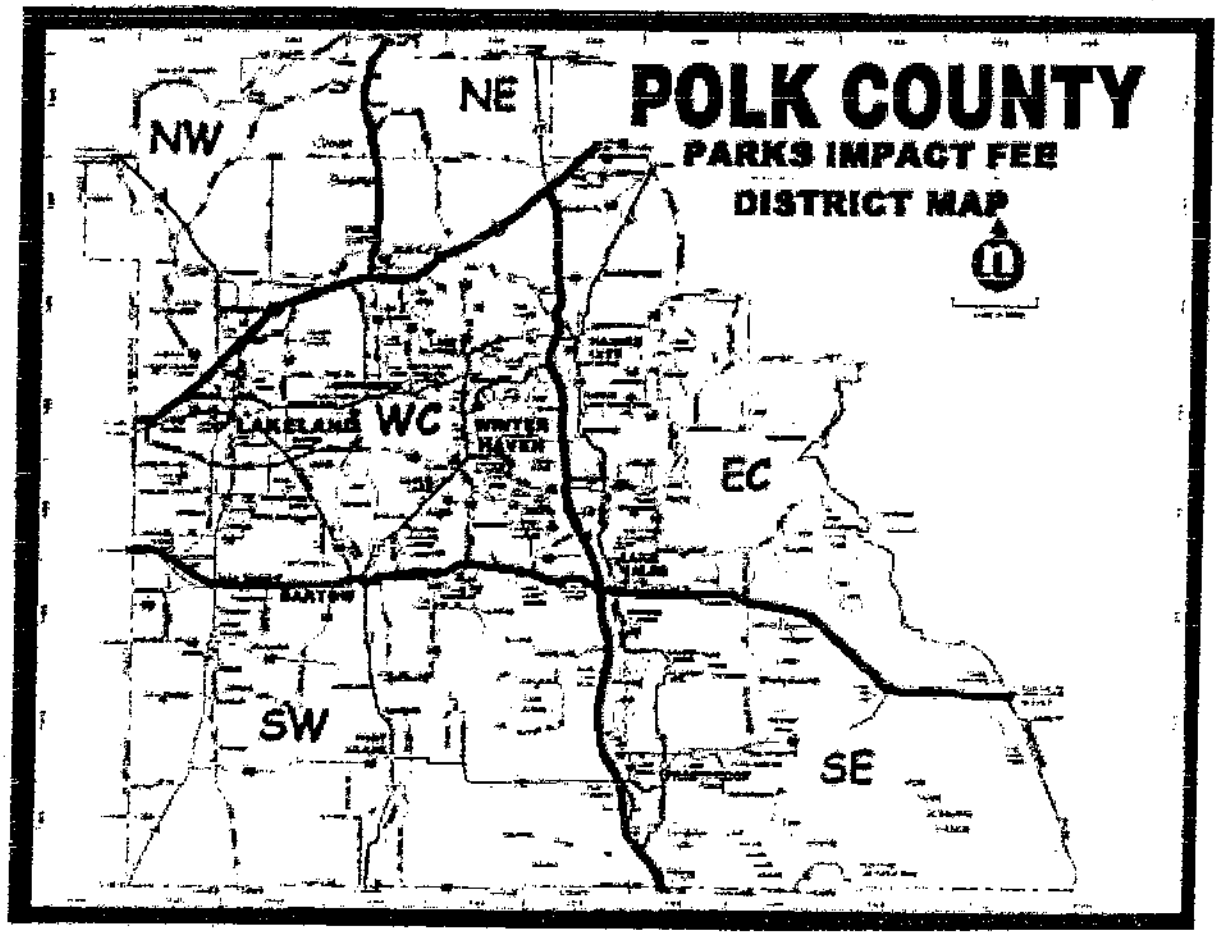
NORTHEAST DISTRICT ("NE"):
North of Interstate 4, East of SR659/SR33

WEST CENTRAL DISTRICT ("WC"):
Between Interstate 4 and SR60, West of U.S. 27

EAST CENTRAL DISTRICT ("EC"):
Between Interstate 4 and SR60, East of U.S. 27

SOUTHWEST DISTRICT ("SW"):
South of SR60, West of U.S. 27

SOUTHEAST DISTRICT ("SE"):
South of SR60, East of U.S. 27



APPENDIX F-2

AREA PARK IMPACT FEE DISTRICTS

POLK COUNTY
AREA PARK IMPACT FEE DISTRICTS

NORTHWEST DISTRICT ("NW"):
North of Interstate 4, West of SR659/SR33

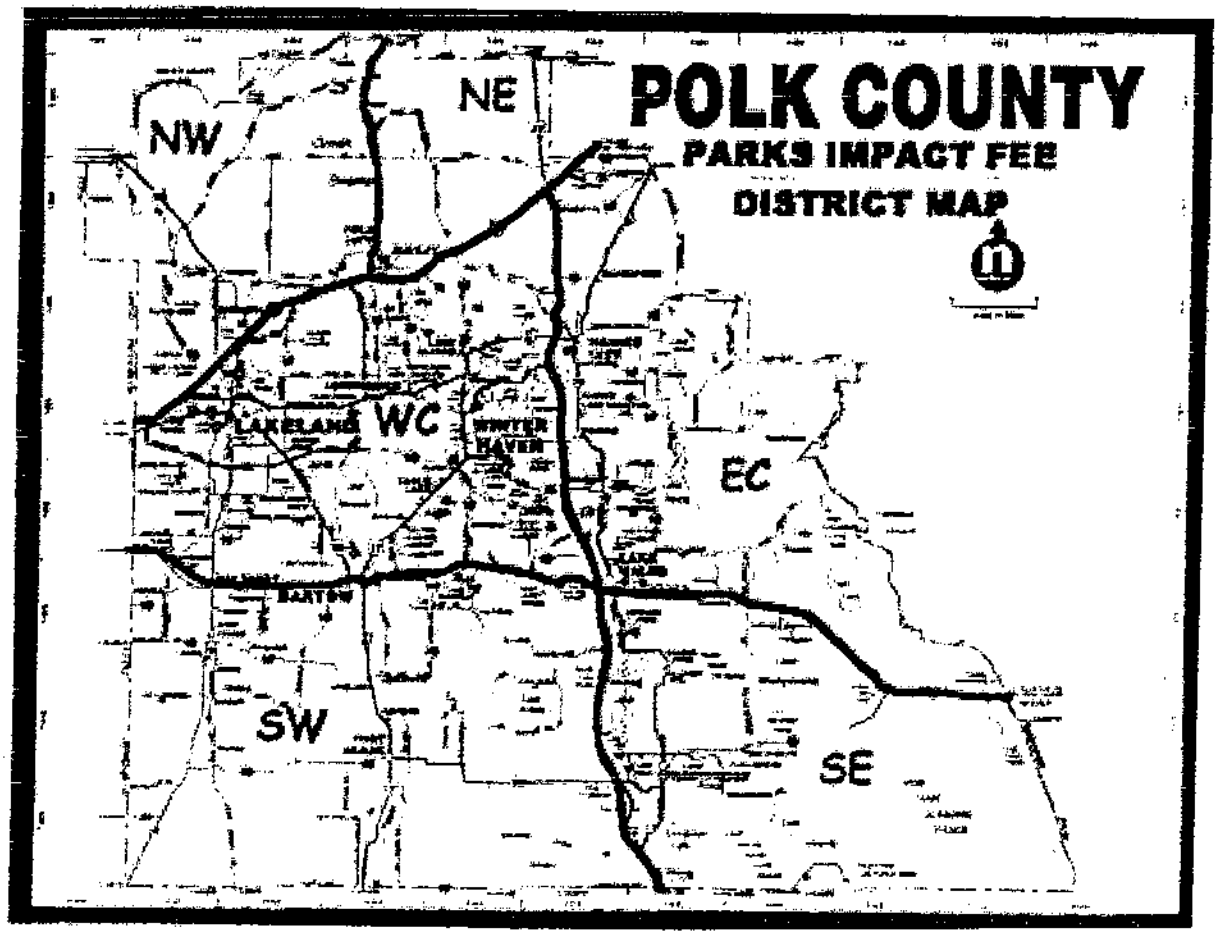
NORTHEAST DISTRICT ("NE"):
North of Interstate 4, East of SR659/SR33

WEST CENTRAL DISTRICT ("WC"):
Between Interstate 4 and SR60, West of U.S. 27

EAST CENTRAL DISTRICT ("EC"):
Between Interstate 4 and SR60, East of U.S. 27

SOUTHWEST DISTRICT ("SW"):
South of SR60, West of U.S. 27

SOUTHEAST DISTRICT ("SE"):
South of SR60, East of U.S. 27



APPENDIX G

FIRE RESCUE IMPACT FEE STUDY

Review Draft

IMPACT FEES

FOR

FIRE SERVICES FACILITIES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

March 28, 2006

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1. INTRODUCTION

This study of impact fees for fire services facilities[1] for Polk County, Florida presents the methodology, summarizes the data, and explains the calculation of the fees. The methodology is designed to comply with the requirements of Florida law.

Definition and Rationale of Impact Fees

Impact fees are charges paid by new development to reimburse local governments for the capital cost of public facilities that are needed to serve new development and the people who occupy the new development. New development is synonymous with "growth."

Local governments charge impact fees on either of two bases. First, as a matter of policy and legislative discretion, they may want new development to pay the full cost of its share of new public facilities because that portion of the facilities would not be needed except to serve the new development. In this case, the new development is required to pay for all the cost of its share of new public facilities.

On the other hand, local governments and may use other sources of revenue to pay for the new public facilities that are required to serve new development. If, however, such revenues are not sufficient to cover the entire costs of new facilities necessitated by new development, the new development may be required to pay an impact fee in an amount equal to the difference between the total cost and the other sources of revenue.

There are many kinds of "public facilities" that are needed by new development, including fire services facilities, parks, schools, roads, water and sewer plants, libraries, and other government facilities. This study covers fire services facilities in Polk County, Florida. Impact fees for fire services facilities are charged to all residential and non-residential development within the Polk County Fire service area, which encompasses unincorporated Polk County, Eagle Lake, Hillcrest Heights, and Polk City.

[1] "Fire services" in Polk County includes fire protection and response to medical emergencies (i.e., "rescue" calls).

Rules Governing Impact Fees in Florida

Impact fees for public facilities have been upheld by the Florida Supreme Court. Several court cases[2] provide direction in three broad areas of the development of impact fees: (1) who pays, and how much (the "fair share" rules), (2) where and how the fee can be used (the dual "nexus of benefit" rules), and (3) offsets against the fee (the "credits" rules).

First, the "fair share" rules require that impact fees can be charged only for the portion of the cost of public capital facilities that is attributable to new development. Impact fees cannot be charged to pay for the cost of reducing or eliminating deficiencies in existing facilities. Within this broad rule, specific guidance is given in several areas:

- It is permitted to distinguish among the impacts of different types of growth in establishing fee amounts (i.e., single family homes can be shown to have different impacts than multi-family dwelling units, therefore the impact fees for each type of dwelling can be different than the other types).

- Fee-payers should be able to pay a smaller fee if they can demonstrate that their development will have less impact than is presumed in the calculation of the impact fee schedule for their classification of property. Such reduced impact must be permanent and enforceable (i.e., through land use restrictions).

- Costs of facilities that will be used by new development and existing users must be apportioned between the two groups in determining the amount of the fee. For example, the cost of the facility can be divided by its capacity to calculate the cost per unit of capacity. New development and existing development are both charged the same cost per unit, thus ensuring equitable cost apportionment.

[2] The following five significant court cases guide the development of impact fees in Florida: Contractors and Builders Association of Pinellas County v. City of Dunedin. 329 So.2d 314 (Fla. 1976); Hollywood, Inc. v. Broward County. 431 So.2d 606 (Fla. 4th DCA 1983); Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County. 446 So.2d 140 (Fla. 4th DCA 1983); and Seminole County v. City of Casselberry, 541 So.2d 666 (Fla. 5th DCA 1989); City of Ormond Beach v. County of Volusia, 535 So.2d 302 (Fla. 5th DCA 1968). The Local Government Comprehensive Planning and Land Development Regulation Act also touches on some aspects of impact fees.

Second, the dual "nexus of benefit" rules require a demonstrated reasonable connection (1) between the need for public capital facilities and the growth from the fee-paying development, and (2) between the expenditure of fee revenue and the benefits received by the fee-paying development. These two conditions limit where and when impact fees can be collected and used.

There are many ways that the nexus of benefit can be established, including personal use and use by others in the family (direct benefit), use by persons who provide goods or services to the fee-paying property (indirect benefit), and geographical proximity (presumed benefit). The connections among needs, benefits and fees will vary according to the type of facility: libraries will have different nexus of benefits criteria than roads. The nexus of benefit for fire services will be based on the demand for fire and rescue services by each type of land use. A detailed description of this data is presented later in this study.

Another connection among needs, benefits and fees can be the geographical relationship between a fee-paying development and the impact on a public capital facility. Some impact fees for roads or parks use geographical zones for calculating, collecting and spending impact fees. The benefits provided by individual fire and rescue apparatus are not limited to geographic areas surrounding each station because the apparatus are frequently called upon to assist with an incident in a different area of the county when the seriousness of the incident suggests a need for additional units or when backup is requested. These response policies make fire and rescue function as a single system, and all properties benefit from improvements to any part of the system, therefore the fire impact fee for each land use category is calculated, collected, and expended in a single "zone" covering the entire geographic service area of Polk County Fire Services.

Furthermore the fee revenue must be expended within a reasonable period of time, but there is no single maximum limit that applies to all impact fee expenditures. Explicit limitations on the expenditure of fees must be adequate to guide government personnel, and fee revenue must be earmarked for specific uses related to the public capital facilities. These and other requirements pertaining to the use of impact fees are contained in the impact fee ordinance.

Finally, the "credits" rules allow a fee-payer to have an impact fee reduced to reflect (1) contributions of land, cash, facilities, or other assets that meet the same need as the fee, and (2) future payments of taxes that would ordinarily be used for the same public capital facilities for which the impact fee is being charged. Without such credits, the fee-paying development might pay more than its fair share. Court cases and legislation do not prohibit a local government from establishing reasonable constraints on determining credits. For example, the location, quality

and design of a donated public facility should conform to adopted local standards for such facilities.

The credit for contributions of land, cash, facilities and other assets is addressed in the impact fee ordinance. The credit for future payments of taxes is addressed in this rate study.

Data Sources

The data in this study of impact fees for fire services in Polk County, Florida was provided by Polk County unless a different source is specifically cited.

Data Rounding

The data in this study was prepared using computer spreadsheet software. In some tables in this study, there will be very small variations from the results that would be obtained using a calculator to compute the same data. The reason for these insignificant differences is that the spreadsheet software was allowed to calculate results to more places after the decimal than is reported in the tables of these reports. The calculation to extra places after the decimal increases the accuracy of the end results, but causes occasional differences due to rounding of data that appears in this study.

2. NEXUS OF BENEFITS OF FIRE SERVICES

As described in the introduction, there must be a dual nexus between the benefits of fire services and new development that is charged an impact fee to pay for a portion of the fire and rescue services that it needs. This chapter is devoted to an analysis of the nexus.

There are several considerations that affect the "rational nexus of benefits" for fire services impact fees: (A) responsibility for fire services, (B) the need for new fire services facilities for new development, (C) the type of property that receives the benefits from new fire services facilities, and (D) the location of the property in relation to the new fire services facilities.

A. Responsibility for Fire Services.

The Polk County Fire Services Division of the County's Public Safety Department is the sole provider of fire services, hazardous materials response, first response BLS (Basic Life Support) rescue services and fire prevention programs for all of unincorporated Polk County plus Eagle Lake, Hillcrest Heights, and Polk City. ALS (advanced Life Support) emergency medical services and transport is provided by the Emergency Medical Services (EMS) Division of the Public Safety Department. The County provides fire services and first response rescue services out of 28 stations with 240 certified fire fighters (210 full time and 30 part time) of whom approximately 50% are also certified as EMT's. All new firefighters are required to be EMT's. There are also approximately 175 volunteer firefighters.

The Polk County Fire Services inventory includes 82 primary response apparatus. A summary inventory of the County's primary response apparatus is shown in Table 1, and the stations are listed in Table 2.

The average annual responses for *one* of each type of fire and rescue apparatus are also shown in Table 1. The average number of emergency responses per type of apparatus is calculated by dividing the number of annual emergency runs by the number of apparatus making those runs. In many cases, more than one apparatus is dispatched to an emergency incident. The number and type of apparatus dispatched to each incident varies depending on the type and severity of the incident.

In addition to the primary response apparatus, Polk County Fire Services has 2 reserve apparatus that are dispatched as needed when a primary unit is out of service for repairs or maintenance. The reserve units are not routinely dispatched

and are excluded from the impact fee analysis because they are not used frequently enough to have a material effect on the cost of providing fire and rescue services.

Table 1: Fire Services Inventory of Apparatus

Type of Apparatus	Primary Response Apparatus Inventory	Annual Emergency Responses	Average Emergency Responses Per Apparatus
Engine/Pumper	31	18,418	594
Ladder Truck	5	1,591	318
Brush Truck	19	1,133	60
Tanker	22	524	24
Squad	1	162	162
Hazardous Materials	1	17	17
Utility/Rescue	3	249	83
Total Primary Response	82	22,094	

Polk County Fire Services provides fire and rescue services out of 28 stations. Table 2 shows the square footage of these 28 stations. Table 2 also shows the total fire and rescue incidents, and the average square feet of fire station per incident (calculated by dividing the total square footage of all fire stations by the number of annual fire and rescue incidents).

Table 2: Fire Services Station Inventory

Station		Fire Station Inventory (Square Footage)	Annual Incidents	Station Square Feet per Incident
Station 2	Alturas	1,600		
Station 3	Babson Park	4,884		
Station 4	Bradley Junction	2,400		
Station 5	Buckeye	3,000		
Station 6	Caloosa Lake	3,200		
Station 7	Crystal Lake	5,850		
Station 8	Cypress Gardens	5,390		
Station 9	Fedhaven	1,500		
Station 10	Golfview	4,785		
Station 11	Grape Hammock	1,000		
Station 13	Highland City	3,590		
Station 14	Indian Lakes	4,107		
Station 15	Jan Phyl	4,800		
Station 16	Harry's Harbor	1,200		
Station 18	Loughman	3,200		
Station 19	Medulla I	3,250		
Station 20	Medulla II	2,400		
Station 22	Polk City	6,000		
Station 23	Providence	3,076		
Station 24	Sleepy Hill	3,200		
Station 25	Rifle Range	3,200		
Station 26	Sun Air	3,200		
Station 28	Timberlane	3,200		
Station 30	West Loughman	7,600		
Station 31	Willow Oak	3,500		
Station 32	Eagle Lake	5,630		
Station 33	Baker Dairy	4,000		
Station 34	Solivita	11,000		
Total		109,762	17,633	6.22

B. The Need for New Fire Services Facilities to Serve New Development

The need for fire services facilities is influenced by a variety of factors, such as response time, call loads, geographical area, topographic and manmade barriers, and standards of the National Fire Protection Association.

For the purpose of quantifying the need for fire services apparatus and stations, this study uses the ratio of emergency incidents to fire and rescue units and stations. As greater growth occurs, more incidents occur, therefore more apparatus and stations are needed to maintain standards.

During 2004, Polk County Fire Services' 82 primary response units were dispatched a total of 22,094 times to 17,633 emergency incidents (many times the seriousness of an incident requires that more than one unit respond).

C. Types of Property Benefiting from New Fire Services Facilities;

Impact fees are charged to properties that benefit from new fire services facilities. Fire services are provided by Polk County to all properties regardless of the type of use of the property, therefore the fire services impact fees are charged to all residential and non-residential development within the county. Fire services impact fee rates are calculated separately for each type of land use.

D. Location of Property Receiving Benefits from New Fire Services Facilities

As described earlier, a nexus of benefits is required between a new unit of development and the fire services facilities that are paid for by the impact fees from new development. One method of connecting a unit of development and a fire services facility would be to establish impact fee "zones" within the fire services facility service area. All impact fees paid by new development in the zone would be required to be spent on new fire services facilities in the same zone.

However, the benefits provided by individual fire services units are not limited to geographic areas surrounding each station within Polk County because the apparatus are frequently called upon to assist with an incident in a different area of the county when the seriousness of the call suggests a need for additional units, when a backup unit is requested, or when the nearest unit is busy responding

to a call received earlier. These response policies make fire services function as a single system, and all properties benefit from improvements to any part of the system, therefore the fire services impact fee for each land use category is calculated, collected, and expended in a single "zone" covering all of the Polk County Fire Services service area.

3. CAPITAL COST PER FIRE INCIDENT

This chapter identifies the capital cost of fire services apparatus and stations that are the basis for emergency responses to fire incidents.

Annual Cost Per Apparatus

The first step in calculating the apparatus cost per fire incident is to identify and annualize the cost per type of apparatus. The capital cost per type of apparatus is based on the cost of primary response apparatus and major support equipment. The annualized capital cost per apparatus is determined by dividing the capital cost of each type of apparatus by its useful life:

Fire Apparatus Cost	÷	Useful Life	=	Annual Cost per Apparatus

Table 3 shows the annualized cost for each type of primary apparatus listed in Table 1: engine/pumper, ladder truck, brush truck, tanker, squad, hazardous materials vehicle and an utility/rescue Vehicle. Major components of the apparatus (i.e., the vehicle, fire and rescue equipment and communication equipment) are included in the total cost for each apparatus type. The apparatus and equipment costs in Table 3 represent current costs to purchase a new fully equipped apparatus.

Table 3 also shows the number of years of useful life of each type of apparatus. The annualized cost is calculated by dividing each apparatus cost by the useful life of that apparatus.

Table 3: Annualized Apparatus Cost

Type of Apparatus	Total Cost per Apparatus	Useful Life of Apparatus (Years)	Annual Cost
Engine/Pumper	$ 366,980	15	$24,465.33
Ladder Truck	505,005	15	33,667.00
Brush Truck	47,005	20	2,350.25
Tanker	150,000	15	10,000.00
Squad	201,005	15	13,400.33
Hazardous Materials	245,005	15	16,333.67
Utility/Rescue	54,600	15	3,640.00

Total Apparatus Cost Per Fire or Rescue Incident

The capital cost per fire or rescue incident is calculated for each apparatus by dividing the annualized cost per apparatus by the total annual incidents (both fire and rescue) each type of apparatus responds to. Each type of apparatus is analyzed separately because the number and type of apparatus responding to an incident varies depending on the type and severity of the incident.

Annual Cost Per Apparatus	÷	Annual Responses Per Apparatus	=	Apparatus Cost Per Response

In Table 4 the cost per emergency response is calculated for each type of apparatus. Table 4 shows the annualized cost of *one* of each type of apparatus (from Table 3) and the average annual emergency responses for each type of apparatus (from Table 1). Each apparatus cost per response is calculated by dividing the annualized cost of that type of apparatus by the total number of annual responses for the same type of apparatus.

Table 4: Apparatus Cost per Response

Type Of Apparatus	Annual Apparatus Cost	Average Annual Responses Per Rescue Unit	Apparatus Cost Per Response
Engine	$ 24,465.33	594	$ 41.18
Ladder Truck	33,667.00	318	105.80
Brush Truck	2,350.25	60	39.41
Tanker	10,000.00	24	419.85
Squad	13,400.33	162	82.72
Hazardous Materials	16,333.67	17	960.80
Utility/Rescue	3,640.00	83	43.86

Total Apparatus Cost Per Fire Incident

The total apparatus cost per fire incident is calculated by multiplying the cost per apparatus per response by the percent of fire incidents each type of apparatus responds to. This calculation accounts for the fact that multiple apparatus are dispatched to many incidents. The result of this calculation is a weighted average total cost of apparatus per fire incident.

Apparatus Cost Per Response	x	Apparatus Percent of Fire Responses	=	Total Apparatus Cost Per Fire Incident

The next step in calculating the apparatus cost per fire incident is to identify the annual number of incidents that Polk County Fire Services responds to. Emergency incidents are separated into two categories: Fire and Rescue. Table 5 lists the annual number of fire and rescue incidents responded to during 2004.

Table 5: Annual Fire and Rescue Incidents

Type of Incident	Annual Incidents
Fire	3,227
Rescue	14,406
Total Annual	17,633

Different types of fire emergencies need different types or combinations of apparatus. As a result, the usage of apparatus varies among the types of apparatus. This variance is an important factor in determining the cost per incident. The percent of fire responses by each type of apparatus is calculated in Table 6 by dividing the annual fire responses for each type of apparatus by the total annual fire incidents from Table 5. The result of the calculation in Table 6 is the percent of fire incidents responded to by each type of apparatus. For example, engine/pumpers provided 4,195 responses to the 3,227 fire incidents, equaling 130.0% of all fire incidents. Another way to understand this data is that one average fire incident involved 1.3 engine/pumpers; therefore the cost of responding to a fire incident includes 130.0% of the cost of an engine/pumper.

Table 6: Fire Incident Response By Type of Apparatus

Type Of Apparatus	Total Annual Fire Responses For All Apparatus	Annual Fire Incidents	Percent of Fire Incidents Dispatched To
Engine/Pumper	4,195		130.0%
Ladder Truck	396		12.3%
Brush Truck	875		27.1%
Tanker	395		12.2%
Squad	128		4.0%
Hazardous Materials	12		0.4%
Utility/Rescue	48		1.5%
Total	6,049	3,227	

The final step in calculating the apparatus cost per fire incident is shown in Table 7. The cost per response for each type of apparatus (from Table 4) is multiplied by the percent of fire incidents dispatched to (from Table 6) resulting in the total apparatus cost per fire incident.

The "bottom line" in Table 7 is the apparatus cost per fire incident of $136.10. In other words, every fire incident "uses up" $136.10 worth of apparatus.

Table 7: Total Apparatus Cost Per Fire Incident

Type Of Apparatus	Apparatus Cost Per Response	Annual Percent Of Fire Incidents Dispatched To	Apparatus Cost Per Fire Incident
Engine/Pumper	$ 41.18	130.0%	$ 53.53
Ladder Truck	105.80	12.3%	12.98
Brush Truck	39.41	27.1%	10.69
Tanker	419.85	12.2%	51.39
Squad	82.72	4.0%	3.28
Hazardous Materials	960.80	0.4%	3.57
Utility/Rescue	43.86	1.5%	0.65
Total			136.10

Annual Station Cost

The annual station cost is determined by dividing the station capital cost by its useful life.

Station Cost Per Square Foot	÷	Useful Life	=	Annual Station Cost Per Square Foot

Table 8 calculates the average annualized fire station cost per square foot. The land cost per building square foot is based on current values of properties that the County has identified as potential station sites. The building cost per square foot is based on the actual cost of the most recently constructed station (Solvita).

The useful life represents the length of time the station will last before requiring significant capital cost for repair or renovation. The annualized cost is calculated by dividing the estimated cost per square foot by the average useful life. The "bottom line" of Table 8 is an annualized station cost of $ 4.21 per square foot.

Table 8: Annualized Station Cost Per Square Foot

Type Of Cost	Average Cost Per Square Foot of Building
Land	$ 26.14
Building and Equipment	142.12
Total	168.26
Useful Life (years)	40
Annual Cost per Square Foot	$ 4.21

Station Cost Per Fire and Rescue Incident

The station cost per fire and rescue incident is calculated by multiplying the annual station cost per square foot by the station square feet per fire and rescue incident.

Annual Station Cost Per Square Foot	x	Station Square Feet Per Fire and Rescue Incident	=	Station Cost Per Fire and Rescue Incident

This calculation is shown in Table 9: the station cost per square foot (from Table 8) is multiplied times the station square feet per incident (from Table 2). The result is the station cost of $ 26.18 per fire and rescue incident. In other words, each fire and rescue incident "uses up" $26.18 worth of fire station.

Table 9: Station Cost Per Fire and Rescue Incident

Annual Station Cost Per Square Foot	Square Feet Per Fire and Rescue Incident	Station Cost Per Fire and Rescue Incident
$ 4.21	6.22	$ 26.18

4. ANNUAL COST OF FIRE INCIDENTS BY LAND USE

This chapter identifies the number and cost of responses to fire incidents at each type of land use.

Annual Fire Incident Rate Per Unit Of Development

The annual fire incident rate per unit of development (i.e., dwelling unit or square foot of non-residential development) is calculated by dividing the total annual fire incidents to each type of land use by the number of dwelling units or square feet of non-residential development for that type of land use in the Polk County Fire Service service area.

Annual Emergency Fire Incidents at Each Type of Land Use	÷	Number of Dwelling Units or Square Feet of Each Type of Land Use	=	Annual Fire Incidents Per Unit of Development

The Polk County Fire Services database identifies each incident by fixed property use categories using the Florida Department of Revenue land use codes. The land use codes of the incident database have been combined into broad land use categories for impact fees, such as Single Family/Mobile Home, Commercial/Warehouse and Industrial.

During 2004, Polk County Fire Services responded to 3,227 fire incidents. Of the 3,227 fire incidents, 1,486 were traceable to a type of development (i.e., the incident occurred at a specific property address, such as a residence or business) or they were traffic-related (occurred on a roadway). Of the 1,486 fire incidents analyzed, 1,364 occurred at a specific property and 122 were traffic-related. The records for the remaining 1,741 fire incidents did not allow the incident to be traced to either a specific land use or a traffic-related incident, therefore these 1,741 incidents are apportioned to land uses and traffic on the same basis as the 1,486 incidents that were traceable. Table 10 shows the allocation of the 1,741 incidents without land use designations to the property and traffic categories using the same basis as the 1,486 incidents for which a location was identifiable. Thus 1,598 of the 1,741 fire incidents were allocated the same as the incidents at identifiable lands uses, and the other 143 fire incidents were allocated the same as the traffic-related incidents.

Table 10: Fire Incidents

Incident Location	Incidents Identifiable by Location	Incidents Not Identifiable by Location	Total Incidents
Total	1,486	1,741	3,227
At Properties	1,364	1,598	2,962
% of Total	91.79%	91.79%	91.79%
In Roads and Streets	122	143	265
% of Total	8.21%	8.21%	8.21%

There are four tables on the following pages that present the allocation of fire incidents among types of land use: Table 11 shows the fire incidents that were identifiable by land use type, Table 12 shows the fire incidents that were traffic-related. Table 13 combines the fire incident data, and Table 14 shows the fire incident rate per unit of development.

Table 11 shows the distribution of the 1,364 fire incidents that are direct to a land use along with the percent distribution of these 1,364 incidents. In the right hand column the total 2,962 fire incidents to land use (1,364 traceable + 1,598 allocated) is allocated among the land use types using the percent distribution column. The result is the total annual fire incidents at each of the land use types.

Table 11: Fire Incidents At Specific Land Uses

Land Use	Annual Fire Incidents Identifiable To Land Use	Percent Of All Fire Incidents Identifiable To Land Use	Annual Fire Incidents Allocated To Land Uses (% x 2,962)
Residential			
Single Family & Mobile Home	1,022	74.93%	2,219
Multi Family	72	5.28%	156
Non-Residential			
Commercial/Warehouse	179	13.12%	389
Industrial	18	1.32%	39
Other Non-Residential	73	5.35%	159
Total	1,364		2,962

The traffic-related fire incidents are allocated to land uses on the basis of the amount of traffic generated by each type of land use. In Table 12, the number of dwelling units and square feet of non-residential construction in unincorporated Polk County is multiplied times the number of trips that are generated by each land use type as reported in the 7th Edition of Trip Generation by the Institute of Transportation Engineers (ITE). (The trip rates in are one-half of ITE's trip rates in order to account for the trips each land use generates while excluding the "return" trip). The result is the total trips associated with each land use type. The percent of trips associated with each land use type is calculated from the total of all trips.

In the final calculation in Table 12 the total 265 annual fire incidents that are traffic-related (122 traceable + 143 allocated) is allocated among the land use types using the percent of trips generated.

Table 12: Traffic Related Fire Incidents (Allocated to Land Uses)

Land Use	Units Of Development in Polk County Fire Service Area		ITE Trip Generation Rate ÷ 2 Per Unit Of Development	Total Trips	Percent Of Trips Generated (Trips ÷ 936,909)	Annual Traffic Related Fire Incidents Per Unit Of Development (% x 265)
Residential						
Single Family/Mobile Home	134,153	d.u	3.95479	530,547	56.16%	149
Multi Family	11,616	d.u	3.36000	39,030	4.13%	11
Non-Residential						
Commercial/Warehouse	35,667,439	sq.ft	0.00832	296,753	31.41%	83
Industrial	17,982,177	sq.ft	0.00349	62,758	6.64%	18
Other Non-Residential	1,320,818	sq.ft	0.01186	15,665	1.66%	4
Total				944,752	100.00%	265

Table 13 summarizes the results of the analysis of fire incidents. The total annual fire incidents is a combination of the fire incidents allocated among direct responses to land use categories (from Table 11) and the allocation of traffic-related incidents based on trip generation rates (from Table 12).

Table 13: Total Annual Fire Incidents By Land Use

Land Use	Annual Fire Incidents Direct To Land Use	Annual Traffic Related Fire Incidents By Land Use	Total Annual Fire Incidents By Land Use
Residential			
Single Family/Mobile Home	2,219	149	2,368
Multi Family	156	11	167
Non-Residential			
Commercial/Warehouse	389	83	472
Industrial	39	18	57
Other Non-Residential	159	4	163
Total	2,962	265	3,227

The final step in determining the annual fire incident rate per unit of development is shown in Table 14. The total annual fire incidents for each type of land use (from Table 13) are divided by the number of dwelling units or square feet of structures to calculate the annual incident rate per dwelling unit or square foot. The units of development are the same as was used to determine traffic-related incidents (see Table 12).

The results in Table 14 show how many times an average unit of development has a fire incident to which Polk County Fire Services responds. For example, a single family/mobile home has an average of 0.0176526 fire-related incidents per year. This is the same as saying that 1.7% of single family/mobile homes have a fire-related incident in a year. Another way of understanding this information is that an average single family/mobile home would have a fire-related incident once every 56.6 years.

Table 14: Annual Fire Incidents By Land Use

Land Use	Total Annual Fire Incidents at Land Uses	Units Of Development		Annual Fire Incidents Per Unit Of Development	
Residential					
Single Family/Mobile Home	2,368	134,153	d.u	0.0176526	per dwelling unit
Multi Family	167	11,616	d.u	0.0144025	per dwelling unit
Non-Residential					
Commercial/Warehouse	472	35,667,439	sq.ft	0.0000132	per sq ft
Industrial	57	17,982,177	sq.ft	0.0000032	per sq ft
Other Non-Residential	163	1,320,818	sq.ft	0.0001233	per sq ft
Total	3,227				

Fire Incident Capital Cost Per Unit Of Development

The capital cost of fire incidents per unit of development is determined by multiplying the annual fire incidents per unit of development (from Table 14) times the annual capital cost per fire incident of each type of apparatus (from Table 7) and

fire station (from Table 9), then multiplying that result times the useful life of the apparatus or fire station.[3]

Annual Fire Incidents Per Unit Of Development	x	Annual Cost Per Fire Incident	x	Useful Life Of Apparatus or Station	=	Fire Incident Capital Cost Per Unit Of Development

In Tables 15 – 22 on the following pages, each fire incident rate (from Table 14) is multiplied by the annual capital cost per fire incident. The result is then multiplied times the useful life of the apparatus or station to calculate the capital cost per unit of development for each type of apparatus and station.

For example, Single Family/Mobile Home dwelling units average 0.0176526 fire incidents per year (i.e., 1.7% of a fire incident per year). In Table 15, multiplying this incident rate times the annual capital cost of engine/pumpers ($53.53) per incident indicates a cost of $0.9450 per dwelling unit to provide it with engines for one year. Since the engine/pumper lasts 15 years, the residential dwelling needs to pay for 15 times the annual rate, for a total of $14.1743

Table 15: Engine/Pumper Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Engine/ Pumper Cost At $53.53 Per Incident	Total Engine/ Pumper Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0176526	0.9450	14.1743
Multi Family	per dwelling unit	0.0144025	0.7710	11.5647
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000132	0.0007	0.0106
Industrial	per sq. ft.	0.0000032	0.0002	0.0025
Other Non-Residential	per sq. ft.	0.0001233	0.0066	0.0990

[3] Some fire impact fees are calculated for the economic life of the property paying the impact fee, rather than the useful life of the apparatus and stations that provide the fire protection. Both methods meet the legal requirements for impact fees. The method used in this rate study charges impact fees for the first of each type of apparatus and station needed for new development, but subsequent replacements are funded by other revenues available to Polk County.

Table 16 calculates the capital cost per unit of development for ladder trucks responding to fire incidents. The incident rate (from Table 14) is multiplied by the ladder truck's capital cost per fire incident ($12.98 from Table 7). The result is then multiplied times the 15-year useful life of a ladder truck to calculate the capital cost per unit of development for ladder trucks.

Table 16: Ladder Truck Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Ladder Truck Cost At $12.98 Per Incident	Ladder Truck Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0176526	0.2292	3.4380
Multi Family	per dwelling unit	0.0144025	0.1870	2.8050
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000132	0.0002	0.0026
Industrial	per sq. ft.	0.0000032	0.0000	0.0006
Other Non-Residential	per sq. ft.	0.0001233	0.0016	0.0240

Table 17 calculates the capital cost per unit of development for brush trucks responding to fire incidents. The incident rate (from Table 14) is multiplied by the brush truck's capital cost per fire incident ($10.69 from Table 7). The result is then multiplied times the 20-year useful life of a brush truck to calculate the capital cost per unit of development for brush trucks.

Table 17: Brush Truck Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Brush Truck Cost At $10.69 Per Incident	Brush Truck Cost At 20 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0176526	0.1886	3.7730
Multi Family	per dwelling unit	0.0144025	0.1539	3.0783
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000132	0.0001	0.0028
Industrial	per sq. ft.	0.0000032	0.0000	0.0007
Other Non-Residential	per sq. ft.	0.0001233	0.0013	0.0264

Table 18 calculates the capital cost per unit of development for a tanker response to fire incidents. The incident rate (from Table 14) is multiplied by the tanker's capital cost per fire incident ($51.39 from Table 7). The result is then multiplied times the 15-year useful life of a tanker to calculate the capital cost per unit of development for tankers.

Table 18: Tanker Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Tanker Cost At $51.39 Per Incident	Tanker Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0176526	0.9072	13.6078
Multi Family	per dwelling unit	0.0144025	0.7402	11.1025
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000132	0.0007	0.0102
Industrial	per sq. ft.	0.0000032	0.0002	0.0024
Other Non-Residential	per sq. ft.	0.0001233	0.0063	0.0951

Table 19 calculates the capital cost per unit of development for a squad vehicle response to fire incidents. The incident rate (from Table 14) is multiplied by the squad vehicle capital cost per fire incident ($3.28 from Table 7). The result is then multiplied times the 15-year useful life of a squad vehicle to calculate the capital cost per unit of development for squad vehicles.

Table 19: Squad Vehicle Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Squad Vehicle Cost At $3.28 Per Incident	Squad Vehicle Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0176526	0.0579	0.8688
Multi Family	per dwelling unit	0.0144025	0.0473	0.7088
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000132	0.0000	0.0007
Industrial	per sq. ft.	0.0000032	0.0000	0.0002
Other Non-Residential	per sq. ft.	0.0001233	0.0004	0.0061

Table 20 calculates the capital cost per unit of development for a hazardous materials vehicle response to fire incidents. The incident rate (from Table 14) is multiplied by the hazardous materials vehicle capital cost per fire incident ($3.57 from Table 7). The result is then multiplied times the 15-year useful life of a hazardous materials vehicle to calculate the capital cost per unit of development for hazardous materials vehicles.

Table 20: Hazardous Materials Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Hazardous Materials Cost At $3.57 Per Incident	Hazardous Materials Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0176526	0.0631	0.9461
Multi Family	per dwelling unit	0.0144025	0.0515	0.7719
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000132	0.0000	0.0007
Industrial	per sq. ft.	0.0000032	0.0000	0.0002
Other Non-Residential	per sq. ft.	0.0001233	0.0004	0.0066

Table 21 calculates the capital cost per unit of development for an utility/rescue vehicle response to fire incidents. The incident rate (from Table 14) is multiplied by the utility/rescue vehicle capital cost per fire incident ($0.65 from Table 7). The result is then multiplied times the 15-year useful life of an utility/rescue vehicle to calculate the capital cost per unit of development for utility/rescue vehicles.

Table 21: Utility/Rescue Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Utility/ Rescue Cost At $0.65 Per Incident	Utility/ Rescue Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0176526	0.0115	0.1727
Multi Family	per dwelling unit	0.0144025	0.0094	0.1409
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000132	0.0000	0.0001
Industrial	per sq. ft.	0.0000032	0.0000	0.0000
Other Non-Residential	per sq. ft.	0.0001233	0.0001	0.0012

Table 22 calculates the capital cost per unit of development for fire stations that house fire apparatus. The fire incident rate (from Table 14) is multiplied by the fire station's capital cost per fire and rescue incident ($26.18 from Table 9). The result is then multiplied times the 40-year useful life of a fire station to calculate the capital cost per unit of development for fire stations.

Table 22: Fire Station Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Fire Station Cost At $ 26.18 Per Incident	Fire Station Cost At 40 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0176526	0.4622	18.4891
Multi Family	per dwelling unit	0.0144025	0.3771	15.0850
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000132	0.0003	0.0139
Industrial	per sq. ft.	0.0000032	0.0001	0.0033
Other Non-Residential	per sq. ft.	0.0001233	0.0032	0.1292

Table 23 combines the capital costs of all types of apparatus and station (from Tables 15 – 22) to show the total capital cost of responses to fire incidents per unit of development. For example, single family/mobile home dwelling unit costs are added as follows:

Cost Component	Cost	Source
Engine	14.1743	Table 15
Ladder Truck	3.4380	Table 16
Brush Truck	3.7730	Table 17
Tanker	13.6078	Table 18
Squad	0.8688	Table 19
Hazardous Material	0.9461	Table 20
Utility/Rescue	0.1727	Table 21
Station	18.4891	Table 22
Total	55.4697	

This example is repeated for each land use to combine its capital costs of all types of apparatus and station in Table 23.

Table 23: Total Capital Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Unit of Development	Fire Incident Cost of All Apparatus and Station
Residential		
Single Family/Mobile Home	per dwelling unit	55.47
Multi Family	per dwelling unit	45.26
Non-Residential		
Commercial/Warehouse	per sq. ft.	0.04
Industrial	per sq. ft.	0.01
Other Non-Residential	per sq. ft.	0.39

5. CAPITAL COST PER RESCUE INCIDENT

This chapter identifies the capital cost of apparatus and stations that are the basis for emergency responses to rescue incidents.

Annual Cost Per Apparatus

The annual cost per type of apparatus is the same as in Table 3.

Cost Per Apparatus Per Fire or Rescue Incident

The cost per apparatus per fire or rescue incident is the same as Table 4.

Total Apparatus Cost Per Rescue Incident

The calculation of apparatus cost per rescue incident is similar to the calculation of fire costs in Table 7. The total apparatus cost per rescue incident is calculated by multiplying the cost per apparatus per response by the percent of rescue incidents each type of apparatus responds to. This calculation accounts for the fact that multiple apparatus are dispatched to many incidents. The result of this calculation is a weighted average total cost of apparatus per rescue incident.

Cost Per Apparatus Per Response	x	Apparatus Percent of Rescue Responses	=	Total Apparatus Cost Per Rescue Incident

Different types of rescue emergencies need different types or combinations of apparatus. As a result, the usage of apparatus varies among the types of apparatus. This variance is an important factor in determining the cost per incident. The percent of rescue responses by each type of apparatus is calculated in Table 24 by dividing the annual rescue responses for each type of apparatus by the total annual rescue incidents from Table 5. The result of the calculation in Table 24 is the percent of rescue incidents responded to by each type of apparatus. For example, engine/pumpers provided 14,223 responses to the 14,406 rescue incidents, equaling 98.7% of all rescue incidents. Another way to understand this data is that one average rescue incident involved 0.987 engine/pumpers therefore the cost of responding to a rescue incident includes 98.7% of the cost of an engine/pumper.

Table 24: Rescue Incident Response By Type of Apparatus

Type Of Apparatus	Total Annual Rescue Responses For All Apparatus	Annual Rescue Incidents	Percent of Rescue Incidents Dispatched To
Engine/Pumper	14,223		98.7%
Ladder Truck	1,195		8.3%
Brush Truck	258		1.8%
Tanker	129		0.9%
Squad	34		0.2%
Hazardous Materials	5		0.0%
Utility/Rescue	201		1.4%
Total	16,045	14,406	

The final step in calculating the apparatus cost per rescue incident is shown in Table 25. The cost per response for each type of apparatus (from Table 4) is multiplied by the percent of rescue incidents dispatched to (from Table 24) resulting in the total apparatus cost per rescue incident.

The "bottom line" in Table 25 is the apparatus cost per rescue incident of $40.66. In other words, every rescue incident "uses up" $40.66 worth of apparatus.

Table 25: Total Apparatus Cost Per Rescue Incident

Type Of Apparatus	Apparatus Cost Per Response	Annual Percent of Rescue Incidents Dispatched To	Apparatus Cost Per Rescue Incident
Engine/Pumper	$ 41.18	98.7%	$ 40.66
Ladder Truck	105.80	8.3%	8.78
Brush Truck	39.41	1.8%	0.71
Tanker	419.85	0.9%	3.76
Squad	82.72	0.2%	0.20
Hazardous Materials	960.80	0.0%	0.33
Utility/Rescue	43.86	1.4%	0.61
Total			40.66

Station Cost per Fire and Rescue Incident

The station cost per Rescue incident is the same as Table 9.

6. ANNUAL COST OF RESCUE INCIDENTS BY LAND USE

This chapter identifies the number and cost of responses to rescue incidents at each type of land use.

Annual Rescue Incident Rate Per Unit Of Development

In this chapter the annual rescue incident rate per unit of development is calculated using the same methodology as described for fire incidents in Chapter 4.

During 2004 Polk County Fire Services responded to 14,406 rescue incidents. Of the 14,406 rescue incidents 11,495 were traceable to a type of development (i.e., the incident occurred at a specific type of property such as a residence or business) or they were traffic-related (occurred on a roadway) and were included in the following detailed analysis of incidents to land uses. Of the 11,495 rescue incidents analyzed 11,174 occurred at a specific type of property and 321 were traffic-related. The remaining 2,911 rescue incidents were not traceable to either a type of land use or a traffic-related incident. Table 26 shows the allocation of the 2,911 incidents without land use designations to the property and traffic categories using the same basis as the 11,495 incidents for which a location was identifiable. Thus 2,830 of the 14,406 rescue incidents were allocated the same as the incidents at identifiable lands uses, and the other 81 rescue incidents were allocated the same as the traffic-related incidents.

Table 26: Rescue Incidents

Incident Location	Incidents Identifiable by Location	Incidents Not Identifiable by Location	Total Incidents
Total	11,495	2,911	14,406
At Properties	11,174	2,830	14,004
% of Total	97.21%	97.21%	97.21%
In Roads and Streets	321	81	402
% of Total	2.79%	2.79%	2.79%

There are four tables that present the allocation of rescue incidents among types of land use: Table 27 shows the rescue incidents that were identifiable by land use type, Table 28 shows the rescue incidents that were traffic-related. Table 29 combines the rescue incident data, and Table 30 shows the rescue incident rate per unit of development.

Table 27 shows the distribution of the 11,174 rescue incidents that are direct to a land use along with the percent distribution of these 11,174 incidents. In the right hand column the total 14,004 rescue incidents to land use (11,174 traceable + 2,830 allocated) is allocated among the land use types using the percent distribution column. The result is the total annual rescue incidents at each of the land use types.

Table 27: Rescue Incidents At Specific Land Uses

Land Use	Annual Rescue Incidents Identifiable To Land Use	Percent Of All Rescue Incidents Identifiable To Land Use	Annual Rescue Incidents Allocated To Land Uses (% x 14,004)
Residential			
Single Family/Mobile Home	9,010	80.63%	11,292
Multi Family	773	6.92%	969
Non-Residential			
Commercial/Warehouse	688	6.16%	862
Industrial	49	0.44%	61
Other Non-Residential	654	5.85%	820
Total	11,174		14,004

The traffic-related rescue incidents are allocated to land uses on the basis of the amount of traffic generated by each type of land use. In Table 28, the number of dwelling units and square feet of non-residential construction in unincorporated Polk County is multiplied times the number of trips that are generated by each land use type as reported in the 7th Edition of Trip Generation by the Institute of Transportation Engineers (ITE). (The trip rates in are one-half of ITE's trip rates in order to account for the trips each land use generates while excluding the "return" trip). The result is the total trips associated with each land use type. The percent of trips associated with each land use type is calculated from the total of all trips.

In the final calculation in Table 28 the total 402 annual rescue incidents that are traffic-related (321 traceable + 81 allocated) is allocated among the land use types using the percent of trips generated.

Table 28: Traffic Related Rescue Incidents (Allocated to Land Uses)

Land Use	Units Of Development in Polk County Service Area		ITE Trip Generation Rate ÷ 2 Per Unit Of Development	Total Trips	Percent Of Trips Generated (Trips ÷ 936,909)	Annual Traffic Related Rescue Incidents Per Unit Of Development (% x 402)
Residential						
Single Family/Mobile Home	134,153	d.u.	3.95479	530,547	56.16%	226
Multi Family	11,616	d.u.	3.36000	39,030	4.13%	17
Non-Residential						
Commercial/Warehouse	35,667,439	sq.ft.	0.00832	296,753	31.41%	126
Industrial	17,982,177	sq.ft.	0.00349	62,758	6.64%	27
Other Non-Residential	1,320,818	sq.ft.	0.01186	15,665	1.66%	7
Total				944,752	100.00%	402

Table 29 summarizes the results of the analysis of rescue incidents. The total annual rescue incidents is a combination of the rescue incidents allocated among direct responses to land use categories (from Table 26) and the allocation of traffic-related incidents based on trip generation rates (from Table 27).

Table 29: Total Annual Rescue Incidents By Land Use

Land Use	Annual Rescue Incidents Direct To Land Use	Annual Traffic Related Rescue Incidents By Land Use	Total Annual Rescue Incidents By Land Use
Residential			
Single Family/Mobile Home	11,292	226	11,518
Multi Family	969	17	985
Non-Residential			
Commercial/Warehouse	862	126	989
Industrial	61	27	88
Other Non-Residential	820	7	826
Total	14,004	402	14,406

The final step in determining the annual rescue incident rate per unit of development is shown in Table 30. The total annual rescue incidents for each type of land use (from Table 29) are divided by the number of dwelling units or square feet of structures to calculate the annual rescue incident rate per dwelling unit or square foot. The units of development are the same as was used to determine traffic-related incidents (see Table 28).

The results in Table 30 show how many times an average unit of development has a rescue incident to which Polk County Fire Services responds. For example, a residential dwelling unit has an average of 0.0858548 rescue incidents per year. This is the same as saying that 8.58% of all residential dwellings have a rescue incident in a year. Another way of understanding this information is that an average residential dwelling unit would have a rescue incident once every 11.6 years.

Table 30: Annual Rescue Incidents By Land Use

Land Use	Total Annual Rescue Incidents To Land Use	Units Of Development	Annual Rescue Incidents Per Unit Of Development	
Residential				
Single Family/Mobile Home	11,517	134,153	0.0858548	per dwelling unit
Multi Family	985	11,616	0.0848298	per dwelling unit
Non-Residential				
Commercial/Warehouse	989	35,667,439	0.0000277	per sq ft
Industrial	88	17,982,177	0.0000049	per sq ft
Other Non-Residential	826	1,320,818	0.0006256	per sq ft
Total	14,406			

Rescue Incident Capital Cost Per Unit Of Development

The capital cost of rescue incidents per unit of development is determined by multiplying the annual rescue incidents per unit of development (from Table 30) times the annual capital cost per rescue incident of each type of apparatus (from Table 25) and fire station (from Table 9), then multiplying that result times the useful life of the apparatus or fire station.[4]

[4] Some fire and rescue impact fees are calculated for the economic life of the property paying the impact fee, rather than the useful life of the apparatus and stations that provide the fire and rescue services. Both methods meet the legal requirements for impact fees. The method used in this rate

Annual Rescue Incidents Per Unit Of Development	x	Annual Cost Per Rescue Incident	x	Useful Life Of Apparatus or Station	=	Rescue Incident Capital Cost Per Unit Of Development

In Tables 31 – 38 on the following pages, each rescue incident rate (from Table 30) is multiplied by the annual capital cost per rescue incident. The result is then multiplied times the useful life of the apparatus or station to calculate the capital cost per unit of development for each type of apparatus and station.

Table 31 calculates the rescue related capital costs of an engine/pumper per unit of development. For example, residential dwelling units average 0.0858548 rescue incidents per year (i.e., 8.58% of a rescue incident per year). Multiplying this times the annual capital cost of $40.66 per incident produces the result that it costs $3.4905 per dwelling unit to provide it with engines for one year. Since the engine lasts 15 years, the residential dwelling needs to pay for 25 times the annual rate, for a total of $52.3569.

Table 31: Engine/Pumper Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Annual Engine/ Pumper Cost at At $40.66 Per Incident	Total Engine/ Pumper Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0858548	3.4905	52.3569
Multi Family	per dwelling unit	0.0848298	3.4488	51.7318
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000277	0.0011	0.0169
Industrial	per sq. ft.	0.0000049	0.0002	0.0030
Other Non-Residential	per sq. ft.	0.0006256	0.0254	0.3815

study charges impact fees for the first of each type of apparatus and station needed for new development, but subsequent replacements are funded by other revenues available to Polk County.

Table 32 calculates the capital cost per unit of development for ladder trucks responding to rescue incidents. The incident rate (from Table 30) is multiplied by the ladder truck's capital cost per rescue incident ($8.78 from Table 25). The result is then multiplied times the 15-year useful life of a ladder truck to calculate the capital cost per unit of development for ladder trucks.

Table 32: Ladder Truck Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Annual Ladder Truck Cost at At $8.78 Per Incident	Total Ladder Truck Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0858548	0.7535	11.3028
Multi Family	per dwelling unit	0.0848298	0.7445	11.1678
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000277	0.0002	0.0036
Industrial	per sq. ft.	0.0000049	0.0000	0.0006
Other Non-Residential	per sq. ft.	0.0006256	0.0055	0.0824

Table 33 calculates the capital cost per unit of development for brush trucks responding to rescue incidents. The incident rate (from Table 30) is multiplied by the brush truck's capital cost per rescue incident ($0.71 from Table 25). The result is then multiplied times the 20-year useful life of a brush truck to calculate the capital cost per unit of development for brush trucks.

Table 33: Brush Truck Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Annual Brush Truck Cost at At $0.71 Per Incident	Total Brush Truck Cost At 20 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0858548	0.0606	1.2120
Multi Family	per dwelling unit	0.0848298	0.0599	1.1975
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000277	0.0000	0.0004
Industrial	per sq. ft.	0.0000049	0.0000	0.0001
Other Non-Residential	per sq. ft.	0.0006256	0.0004	0.0088

Table 34 calculates the capital cost per unit of development for tankers responding to rescue incidents. The incident rate (from Table 30) is multiplied by the tanker's capital cost per rescue incident ($3.76 from Table 25). The result is then multiplied times the 15-year useful life of a tanker to calculate the capital cost per unit of development for tankers.

Table 34: Tanker Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Annual Tanker Cost at At $3.76 Per Incident	Total Tanker Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0858548	0.3228	4.8417
Multi Family	per dwelling unit	0.0848298	0.3189	4.7838
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000277	0.0001	0.0016
Industrial	per sq. ft.	0.0000049	0.0000	0.0003
Other Non-Residential	per sq. ft.	0.0006256	0.0024	0.0353

Table 35 calculates the capital cost per unit of development for squad vehicles responding to rescue incidents. The incident rate (from Table 30) is multiplied by the squad vehicle's capital cost per rescue incident ($0.20 from Table 25). The result is then multiplied times the 15-year useful life of a squad vehicle to calculate the capital cost per unit of development for squad vehicles.

Table 35: Squad Vehicle Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Annual Squad Vehicle Cost At $0.20 Per Incident	Squad Vehicle Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0858548	0.0168	0.2514
Multi Family	per dwelling unit	0.0848298	0.0166	0.2484
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000277	0.0000	0.0001
Industrial	per sq. ft.	0.0000049	0.0000	0.0000
Other Non-Residential	per sq. ft.	0.0006256	0.0001	0.0018

Table 36 calculates the capital cost per unit of development for hazardous materials vehicles responding to rescue incidents. The incident rate (from Table 30) is multiplied by the hazardous materials vehicle's capital cost per rescue incident ($0.33 from Table 25). The result is then multiplied times the 15-year useful life of a hazardous materials vehicle to calculate the capital cost per unit of development for hazardous materials vehicles.

Table 36: Hazardous Materials Vehicle Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Hazardous Materials Vehicle Cost At $0.33 Per Incident	Hazardous Materials Vehicle Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0858548	0.0286	0.4295
Multi Family	per dwelling unit	0.0848298	0.0283	0.4243
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000277	0.0000	0.0001
Industrial	per sq. ft.	0.0000049	0.0000	0.0000
Other Non-Residential	per sq. ft.	0.0006256	0.0002	0.0031

Table 37 calculates the capital cost per unit of development for utility/rescue vehicles responding to rescue incidents. The incident rate (from Table 30) is multiplied by the utility/rescue vehicle's capital cost per rescue incident ($0.61 from Table 25). The result is then multiplied times the 15-year useful life of an utility/rescue vehicle to calculate the capital cost per unit of development for utility/rescue vehicles.

Table 37: Utility/Rescue Vehicle Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Utility/Rescue Vehicle Cost At $0.61 Per Incident	Utility/Rescue Vehicle Cost At 15 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0858548	0.0525	0.7880
Multi Family	per dwelling unit	0.0848298	0.0519	0.7786
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000277	0.0000	0.0003
Industrial	per sq. ft.	0.0000049	0.0000	0.0000
Other Non-Residential	per sq. ft.	0.0006256	0.0004	0.0057

Table 38 calculates the capital cost per unit of development for fire stations that house rescue apparatus. The rescue incident rate (from Table 30) is multiplied by the fire station's capital cost per fire and rescue incident ($26.18 from Table 9). The result is then multiplied times the 40-year useful life of a fire station to calculate the capital cost per unit of development for fire stations.

Table 38: Fire Station Cost of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Fire Station Cost At $26.18 Per Incident	Fire Station Cost At 40 Year Life
Residential				
Single Family/Mobile Home	per dwelling unit	0.0858548	2.2481	89.9231
Multi Family	per dwelling unit	0.0848298	2.2212	88.8495
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.0000277	0.0007	0.0290
Industrial	per sq. ft.	0.0000049	0.0001	0.0051
Other Non-Residential	per sq. ft.	0.0006256	0.0164	0.6552

Table 39 combines the capital costs of all types of apparatus and station (from Tables 31 – 38) to show the total capital cost of responses to rescue incidents per unit of development. For example, residential dwelling unit costs are added as follows:

Cost Component	Cost	Source
Engine	$ 52.3569	Table 31
Ladder Truck	11.3028	Table 32
Brush Truck	1.2120	Table 33
Tanker	4.8417	Table 34
Squad	0.2514	Table 35
Hazardous Materials	0.4295	Table 36
Utility/Rescue	0.7880	Table 37
Station	89.9231	Table 38
Total	161.1054	

This example is repeated for each land use to combine its capital costs of all types of apparatus and station in Table 39.

Table 39: Total Capital Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Unit of Development	Rescue Incident Cost of All Apparatus and Station
Residential		
Single Family/Mobile Home	per dwelling unit	161.11
Multi Family	per dwelling unit	159.18
Non-Residential		
Commercial/Warehouse	per sq. ft.	0.05
Industrial	per sq. ft.	0.01
Other Non-Residential	per sq. ft.	1.17

7. IMPACT FEE PER UNIT OF DEVELOPMENT

In his chapter the fire and rescue cost per unit of development (from Chapters 4 and 6) are used to calculate the total fire services facilities cost per unit of development. This chapter also addresses the credits for payments of other revenues. The revenue credits are subtracted from the total fire services facilities cost per unit of development and the result is the fire impact fee rates for Polk County.

Fire and Rescue Cost Per Unit Of Development

The fire and rescue cost per unit of development (from chapters 4 and 6) are combined to determine the total fire and rescue cost per dwelling unit or non-residential square foot.

Fire Incident Cost Per Unit of Development	+	Rescue Incident Cost Per Unit of Development	=	Fire and Rescue Cost Per Unit Of Development

In Table 40 the fire and rescue cost per unit of development (from Tables 23 and 39) are added together to determine the fire and rescue cost per dwelling unit or non-residential square foot.

Table 40: Total Cost of Response o Fire and Rescue Incidents by Land Use Category

Land Use	Unit of Development	Fire Incident Life Cost Of All Apparatus And Station	Rescue Incident Life Cost Of All Apparatus And Station	Fire and Rescue Life Cost of All Apparatus And Station
Residential				
Single Family/Mobile Home	per dwelling unit	55.47	161.11	216.58
Multi Family	per dwelling unit	45.26	159.18	204.44
Non-Residential				
Commercial/Warehouse	per sq. ft.	0.04	0.05	0.09
Industrial	per sq. ft.	0.01	0.01	0.02
Other Non-Residential	per sq. ft.	0.39	1.17	1.56

Revenue Credits and Impact Fees

The final step in determining the fire services impact fee is to reduce the cost per dwelling unit or non-residential square foot by subtracting any credits for other revenue from existing and new development that Polk County will use to pay for part of the cost of the same fire services facilities that are the basis of the impact fee.

Fire and Rescue Cost Per Unit of Development	-	Adjustment For Revenue Credits	=	Impact Fee Per Unit Of Development

New development will be given an adjustment for future payments of other revenues that are used to pay for the same new fire services facilities that are required to serve the new development.

Adjustments are *not* given for other payments that are *not* used for new fire services facilities needed for new development. Such an adjustment would extend to payments of all taxes for all purposes to all forms of governments, which contradicts the well-established system of restricting fees, charges, and many taxes for specific public facilities and services[5]. Adjustments are not given for revenues that are used for repair, maintenance or operating costs because impact fees are not used for such expenses. The only revenue sources to be included in the adjustment are those which are used for fire services facilities capacity expansion according to law and local policy or practice.

The present practice of Polk County is to use general fund revenues to pay for all capital costs of fire and rescue services facilities that are not eligible for impact fees, such as replacement or renovation of existing stations and apparatus. General fund revenues are not used by Polk County to pay any portion of the cost of fire services capital facilities needed to serve new development, therefore there is no credit. As a result, there is no reduction of the total cost per unit of development. Table 41 shows the cost per dwelling unit or non-residential square foot from Table 40, the 0% revenue credit adjustment, and the resulting impact fee.

Table 41: Impact Fees By Land Use

Land Use	Total Fire and Rescue Cost Per Unit Of Development	Adjustment (0% Revenue Credit)	Fire and Rescue Impact Fee Per Unit of Development	
Residential				
Single Family/Mobile Home	216.58	0.00	216.58	per dwelling unit
Multi Family	204.44	0.00	204.44	per dwelling unit
Non-Residential				
Commercial/Warehouse	0.09	0.00	0.09	per sq ft
Industrial	0.02	0.00	0.02	per sq ft
Other Non-Residential	1.56	0.00	1.56	per sq ft

[5] An example of this principle is found in the impact fee statutes for the State of Washington. In the following statute, a "system improvement" is a capital improvement that can be financed by impact fees. RCW 82.02.060(1)(b) requires an adjustment for revenue credits to be given for "...payments made or reasonably anticipated to be made by new development to pay for particular system improvements in the form of user fees, debt service payments, taxes, or other payments *earmarked for or proratable to the particular system improvement* (emphasis added);"

APPENDIX B

LAW ENFORCEMENT IMPACT FEE STUDY

ADDENDUM

IMPACT FEES

FOR

FIRE SERVICES FACILITIES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

December 28, 2006

1. INTRODUCTION

This addendum to the March 28, 2006 study of impact fees for fire services facilities[1] for Polk County, Florida presents changes to data concerning "other nonresidential" land uses, based on more recent information provided by Polk County concerning the square footage of existing "other nonresidential" land uses in the County (specifically, schools and colleges).

The revised data for "other nonresidential" land uses are presented below in the tables from the March 28, 2006 study.

Table 12: Traffic Related Fire Incidents (Allocated to Land Uses)

Land Use	Units Of Development in Polk County Fire Service Area	ITE Trip Generation Rate ÷ 2 Per Unit Of Development	Total Trips	Percent Of Trips Generated (Trips ÷ 936,909)	Annual Traffic Related Fire Incidents Per Unit Of Development (% x 265)
Other Non-Residential	15,600,687 sq.ft	0.01186	185,024	16.61%	44

Table 13: Total Annual Fire Incidents By Land Use

Land Use	Annual Fire Incidents Direct To Land Use	Annual Traffic Related Fire Incidents By Land Use	Total Annual Fire Incidents By Land Use
Other Non-Residential	159	44	203

[1] "Fire services" in Polk County includes fire protection and response to medical emergencies (i.e., "rescue" calls).

Table 14: Annual Fire Incidents By Land Use

Land Use	Total Annual Fire Incidents at Land Uses	Units Of Development		Annual Fire Incidents Per Unit Of Development	
Other Non-Residential	203	15,600,687	sq.ft	0.0000130	per sq ft

Table15: Engine/Pumper Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Engine/ Pumper Cost At $53.53 Per Incident	Total Engine/ Pumper Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000130	0.0007	0.0104

Table 16: Ladder Truck Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Ladder Truck Cost At $12.98 Per Incident	Ladder Truck Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000130	0.0002	0.0025

Table 17: Brush Truck Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Brush Truck Cost At $10.69 Per Incident	Brush Truck Cost At 20 Year Life
Other Non-Residential	per sq. ft.	0.0000130	0.0001	0.0028

Table 18: Tanker Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Tanker Cost At $51.39 Per Incident	Tanker Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000130	0.0007	0.0100

Table 19: Squad Vehicle Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Squad Vehicle Cost At $3.28 Per Incident	Squad Vehicle Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000130	0.0000	0.0006

Table 20: Hazardous Materials Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Hazardous Materials Cost At $3.57 Per Incident	Hazardous Materials Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000130	0.0000	0.0007

Table 21: Utility/Rescue Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Annual Utility/ Rescue Cost At $0.65 Per Incident	Utility/ Rescue Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000130	0.0000	0.0001

Table 22: Fire Station Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Annual Fire Incidents Per Unit of Development		Fire Station Cost At $ 26.18 Per Incident	Fire Station Cost At 40 Year Life
Other Non-Residential	per sq. ft.	0.0000130	0.0003	0.0136

Table 23: Total Capital Cost Of Responses to Fire Incidents at Land Use Categories

Land Use	Unit of Development	Fire Incident Cost of All Apparatus and Station
Other Non-Residential	per sq. ft.	0.04

Table 28: Traffic Related Rescue Incidents (Allocated to Land Uses)

Land Use	Units Of Development in Polk County Service Area	ITE Trip Generation Rate ÷ 2 Per Unit Of Development	Total Trips	Percent Of Trips Generated (Trips ÷ 936,909)	Annual Traffic Related Rescue Incidents Per Unit Of Development (% x 402)
Other Non-Residential	15,600,687 sq.ft.	0.01186	185,024	16.61%	67

Table 29: Total Annual Rescue Incidents By Land Use

Land Use	Annual Rescue Incidents Direct To Land Use	Annual Traffic Related Rescue Incidents By Land Use	Total Annual Rescue Incidents By Land Use
Other Non-Residential	820	67	886

Table 30: Annual Rescue Incidents By Land Use

Land Use	Total Annual Rescue Incidents To Land Use	Units Of Development	Annual Rescue Incidents Per Unit Of Development
Other Non-Residential	886	15,600,687	0.0000568 per sq ft

Table 31: Engine/Pumper Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Annual Engine/ Pumper Cost at At $40.66 Per Incident	Total Engine/ Pumper Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000568	0.0023	0.0346

Table 32: Ladder Truck Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Annual Ladder Truck Cost at At $8.78 Per Incident	Total Ladder Truck Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000568	0.0005	0.0075

Table 33: Brush Truck Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Annual Brush Truck Cost at At $0.71 Per Incident	Total Brush Truck Cost At 20 Year Life
Other Non-Residential	per sq. ft.	0.0000568	0.0000	0.0008

Table 34: Tanker Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Annual Tanker Cost at At $3.76 Per Incident	Total Tanker Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000568	0.0002	0.0032

Table 35: Squad Vehicle Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Annual Squad Vehicle Cost At $0.20 Per Incident	Squad Vehicle Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000568	0.0000	0.0002

Table 36: Hazardous Materials Vehicle Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Hazardous Materials Vehicle Cost At $0.33 Per Incident	Hazardous Materials Vehicle Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000568	0.0000	0.0003

Table 37: Utility/Rescue Vehicle Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Utility/Rescue Vehicle Cost At $0.61 Per Incident	Utility/Rescue Vehicle Cost At 15 Year Life
Other Non-Residential	per sq. ft.	0.0000568	0.0000	0.0005

Table 38: Fire Station Cost of Responses to Rescue Incidents at Land Use Categories

Land Use	Annual Rescue Incidents Per Unit of Development		Fire Station Cost At $26.18 Per Incident	Fire Station Cost At 40 Year Life
Other Non-Residential	per sq. ft.	0.0000568	0.0015	0.0595

Table 39: Total Capital Cost Of Responses to Rescue Incidents at Land Use Categories

Land Use	Unit of Development	Rescue Incident Cost of All Apparatus and Station
Other Non-Residential	per sq. ft.	0.11

Table 40: Total Cost of Response o Fire and Rescue Incidents by Land Use Category

Land Use	Unit of Development	Fire Incident Life Cost Of All Apparatus And Station	Rescue Incident Life Cost Of All Apparatus And Station	Fire and Rescue Life Cost of All Apparatus And Station
Other Non-Residential	per sq. ft.	0.04	0.11	0.15

Table 41: Impact Fees By Land Use

Land Use	Total Fire and Rescue Cost Per Unit Of Development	Adjustment (0% Revenue Credit)	Fire and Rescue Impact Fee Per Unit of Development
Other Non-Residential	0.15	0.00	0.15 per sq ft

APPENDIX H

LAW ENFORCEMENT IMPACT FEE STUDY

Review Draft

IMPACT FEES

FOR

LAW ENFORCEMENT FACILITIES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

March 28, 2006

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1. INTRODUCTION

This study of impact fees for law enforcement facilities for Polk County, Florida presents the methodology, summarizes the data, and explains the calculation of the fees. The methodology is designed to comply with the requirements of Florida law.

Definition and Rationale of Impact Fees

Impact fees are charges paid by new development to reimburse local governments for the capital cost of public facilities that are needed to serve new development and the people who occupy the new development. New development is synonymous with "growth."

Local governments charge impact fees on either of two bases. First, as a matter of policy and legislative discretion, they may want new development to pay the full cost of its share of new public facilities because that portion of the facilities would not be needed except to serve the new development. In this case, the new development is required to pay for all the cost of its share of new public facilities.

On the other hand, local governments and may use other sources of revenue to pay for the new public facilities that are required to serve new development. If, however, such revenues are not sufficient to cover the entire costs of new facilities necessitated by new development, the new development may be required to pay an impact fee in an amount equal to the difference between the total cost and the other sources of revenue.

There are many kinds of "public facilities" that are needed by new development, including law enforcement facilities, parks, schools, roads, fire and EMS facilities, water and sewer plants, libraries, and other government facilities. This study covers law enforcement facilities in Polk County, Florida. Impact fees for law enforcement facilities are charged to all residential and non-residential development within the Polk County law enforcement service area, which encompasses unincorporated Polk County plus Highland Park, Hillcrest Heights and Polk City.

Rules Governing Impact Fees in Florida

Impact fees for public facilities have been upheld by the Florida Supreme Court. Several court cases[1] provide direction in three broad areas of the development of impact fees: (1) who pays, and how much (the "fair share" rules), (2) where and how the fee can be used (the dual "nexus of benefit" rules), and (3) offsets against the fee (the "credits" rules).

First, the "fair share" rules require that impact fees can be charged only for the portion of the cost of public capital facilities that is attributable to new development. Impact fees cannot be charged to pay for the cost of reducing or eliminating deficiencies in existing facilities. Within this broad rule, specific guidance is given in several areas:

- It is permitted to distinguish among the impacts of different types of growth in establishing fee amounts (i.e., single family homes can be shown to have different impacts than multi-family dwelling units, therefore the impact fees for each type of dwelling can be different than the other types).

- Fee-payers should be able to pay a smaller fee if they can demonstrate that their development will have less impact than is presumed in the calculation of the impact fee schedule for their classification of property. Such reduced impact must be permanent and enforceable (i.e., through land use restrictions).

- Costs of facilities that will be used by new development and existing users must be apportioned between the two groups in determining the amount of the fee. For example, the cost of the facility can be divided by its capacity to calculate the cost per unit of capacity. New development and existing development are both charged the same cost per unit, thus ensuring equitable cost apportionment.

Second, the dual "nexus of benefit" rules require a demonstrated reasonable connection (1) between the need for public capital facilities and the growth from the

[1] The following five significant court cases guide the development of impact fees in Florida: Contractors and Builders Association of Pinellas County v. City of Dunedin. 329 So.2d 314 (Fla. 1976); Hollywood, Inc. v. Broward County. 431 So.2d 606 (Fla. 4th DCA 1983); Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County. 446 So.2d 140 (Fla. 4th DCA 1983); and Seminole County v. City of Casselberry, 541 So.2d 666 (Fla. 5th DCA 1989); City of Ormond Beach v. County of Volusia, 535 So.2d 302 (Fla. 5th DCA 1968). The Local Government Comprehensive Planning and Land Development Regulation Act also touches on some aspects of impact fees.

fee-paying development, and (2) between the expenditure of fee revenue and the benefits received by the fee-paying development. These two conditions limit where and when impact fees can be collected and used.

There are many ways that the nexus of benefit can be established, including personal use and use by others in the family (direct benefit), use by persons who provide goods or services to the fee-paying property (indirect benefit), and geographical proximity (presumed benefit). The connections among needs, benefits and fees will vary according to the type of facility: libraries will have different nexus of benefits criteria than roads. The nexus of benefit for law enforcement services will be based on the demand for law enforcement services by each type of land use. A detailed description of this data is presented later in this study.

Another connection among needs, benefits and fees can be the geographical relationship between a fee-paying development and the impact on a public capital facility. Some impact fees for roads or parks use geographical zones for calculating, collecting and spending impact fees. The benefits provided by individual law enforcement vehicles and aircraft are not limited to geographic areas surrounding each law enforcement facility because the vehicles and aircraft are frequently called upon to assist with an incident in a different area of the county when the seriousness of the incident suggests a need for additional units or when backup is requested. These response policies make law enforcement function as a single system, and all properties benefit from improvements to any part of the system, therefore the law enforcement impact fee for each land use category is calculated, collected, and expended in a single "zone" covering the entire geographic service area of the Polk County Law Enforcement service area.

Furthermore the fee revenue must be expended within a reasonable period of time, but there is no single maximum limit that applies to all impact fee expenditures. Explicit limitations on the expenditure of fees must be adequate to guide government personnel, and fee revenue must be earmarked for specific uses related to the public capital facilities. These and other requirements pertaining to the use of impact fees are contained in the impact fee ordinance.

Finally, the "credits" rules allow a fee-payer to have an impact fee reduced to reflect (1) contributions of land, cash, facilities, or other assets that meet the same need as the fee, and (2) future payments of taxes that would ordinarily be used for the same public capital facilities for which the impact fee is being charged. Without such credits, the fee-paying development might pay more than its fair share. Court cases and legislation do not prohibit a local government from establishing reasonable constraints on determining credits. For example, the location, quality

and design of a donated public facility should conform to adopted local standards for such facilities.

The credit for contributions of land, cash, facilities and other assets is addressed in the impact fee ordinance. The credit for future payments of taxes is addressed in this rate study.

Data Sources

The data in this study of impact fees for law enforcement services in Polk County, Florida was provided by Polk County and the Polk County Sheriff's Office unless a different source is specifically cited.

Data Rounding

The data in this study was prepared using computer spreadsheet software. In some tables in this study, there will be very small variations from the results that would be obtained using a calculator to compute the same data. The reason for these insignificant differences is that the spreadsheet software was allowed to calculate results to more places after the decimal than is reported in the tables of these reports. The calculation to extra places after the decimal increases the accuracy of the end results, but causes occasional differences due to rounding of data that appears in this study.

2. NEXUS OF BENEFITS OF LAW ENFORCEMENT SERVICES

As described in the introduction, there must be a dual nexus between the benefits of law enforcement services and new development that is charged an impact fee to pay for a portion of the law enforcement services that it needs. This chapter is devoted to an analysis of the nexus.

There are several considerations that affect the "rational nexus of benefits" for law enforcement impact fees: (A) responsibility for law enforcement services, (B) the need for new law enforcement facilities for new development, (C) the type of property that receives the benefits from new law enforcement facilities, and (D) the location of the property in relation to the new law enforcement facilities.

A. Responsibility for Law Enforcement Services.

The Polk County Sheriff's Office is the sole provider of law enforcement patrol and criminal investigations within unincorporated Polk County as well as Highland Park, Hillcrest Heights and Polk City. The Polk County Sheriff Office Department of Law Enforcement provides law enforcement services out of 25 district command centers and facilities, special operations, aviation and other support facilities with 506 sworn or certified officers and 199 civilian support staff. The Polk County Sheriff's law enforcement services inventory of primary response units includes 282 patrol vehicles, 194 criminal investigations vehicles, 1 fixed wing aircraft and 4 helicopters. A summary inventory of the Sheriff's primary response vehicles and aircraft is shown in Table 1, and the command centers and other support buildings are listed in Table 2.

Table 1 also shows the average annual calls for service or criminal investigations for *one* of each type of vehicle and aircraft. The average number of calls for service or criminal investigations for type of vehicle and aircraft is calculated by dividing the number of calls for service or criminal investigations by the number of each type of unit. In many cases, more than one vehicle and aircraft is dispatched to an emergency call for service or assigned to a criminal investigation. The number and type of vehicle and aircraft dispatched or assigned varies depending on the type and severity of the call for service or criminal investigation.

In addition to the primary response units, Polk County Sheriff Office has 120 reserve patrol vehicles, and 58 reserve criminal investigations vehicles that are

utilized as needed when a primary vehicle is out of service for repairs or maintenance. There is also one reserve helicopter that is used for training purposes. The reserve vehicles and aircraft are not routinely used and are excluded from the impact fee analysis because they are not used frequently enough to have a material effect on the cost of providing law enforcement services.

Table 1: Law Enforcement Inventory of Vehicles and Aircraft

Type of Law Enforcement Vehicle or Aircraft	Primary Response Law Enforcement Inventory	Annual Emergency Calls for Service and Criminal Investigations Responses	Average Emergency Responses per Law Enforcement Unit
Patrol Vehicles	282	219,578	779
Criminal Investigation Vehicles	194	20,382	105
Cessna 172M	1	97	97
Robinson R-22 Helicopters	2	419	210
OH-58 Helicopters	2	886	443
Total	481	241,362	

The Polk County Sheriff provides law enforcement services out of 25 buildings. Table 2 shows the square footage of these 25 facilities. Table 2 also shows the total annual calls for service and criminal investigations, and the average square feet of law enforcement building per call for service and criminal investigation (calculated by dividing the total square footage of all law enforcement buildings by the number of annual calls for service and criminal investigations).

Table 2: Law Enforcement Building Inventory

Building	Law Enforcement Building Inventory (Square Footage)	Annual Calls for Service and Criminal Investigations	Law Enforcement Building Square Feet per Calls for Service and Criminal Investigation
Ag/Vehicle-Horse Barn	4,640		
Ag/Aviation/Marine/Modular	900		
Aviation Hanger	12,500		
BCI	10,150		
BSI/DEA/SIS WH Annex	14,000		
Central Supply	5,000		
Crime Scene Buildings 1 and 2	14,850		
Detention Supply Warehouse #2	4,750		
Executive Services P/E	19,800		
Fleet Services	17,515		
Human Resources	4,107		
Microfilm Records	7,500		
NE District Command	18,472		
NW District Command	12,620		
Operations Center	111,500		
P/E Warehouse/Eaton Park	6,250		
P/E Location A	4,056		
Purchasing	5,000		
SE District Command	8,000		
SW District Command	8,000		
Special Ops	5,000		
Training Center	8,506		
Wahneta Cops Station	1,152		
Sheriff Office/Training	2,048		
K-Ville Sheriff CPU, Picnic Pavilion	450		
Total	306,766	239,960	1.28

B. The Need for Law Enforcement Facilities to Serve New Development

The need for law enforcement facilities, vehicles and aircraft is influenced by a variety of factors, such as response time, call loads, geographical area, topographic and manmade barriers.

For the purpose of quantifying the need for law enforcement facilities, this study uses the ratio of calls for service and criminal investigations to law enforcement vehicles, aircraft and buildings. As greater growth occurs, more incidents occur, therefore more vehicles, aircraft and buildings are needed to maintain the current level of service.

During 2004, the Polk County Sheriff's Office responded to a total of 219,578 calls for service and conducted 20,382 criminal investigations.

C. Types of Property Benefiting from New Law Enforcement Facilities;

Impact fees are charged to properties that benefit from new law enforcement facilities. Law enforcement services are provided by Polk County to all properties regardless of the type of use of the property, therefore the law enforcement impact fees are charged to all residential and non-residential development within the unincorporated county as well as Highland Park, Hillcrest Heights and Polk City. Law enforcement impact fee rates are calculated separately for each type of land use.

D. Location of Property Receiving Benefits from New Law Enforcement Facilities

As described earlier, a nexus of benefits is required between a new unit of development and the law enforcement facilities that are paid for by the impact fees from new development. One method of connecting a unit of development and a law enforcement facility would be to establish impact fee "zones" within the law enforcement service area. All impact fees paid by new development in the zone would be required to be spent on new law enforcement facilities in the same zone.

Although the Polk County Sheriff Office conducts patrol and investigations in 2 divisions, 4 districts and 12 sectors, the benefits provided by individual patrol

officers are not limited to geographic areas because the officers are frequently called upon to assist with a call for service in a different area when the seriousness of the call suggests a need for additional officers, when officers request backup, or when the nearest unit is busy responding to a call received earlier. Detectives are assigned cases throughout the service area. These operational policies make law enforcement services function as a single system, and all properties benefit from improvements to any part of the system, therefore the law enforcement impact fee for each land use category is calculated, collected, and expended in a single "zone" covering all of the Polk County Sheriff Office law enforcement service area.

3. CAPITAL COST PER CALL FOR SERVICE

This chapter identifies the capital cost of vehicles, aircraft and law enforcement buildings that are used for responses to calls for service.

Annual Cost per Law Enforcement Vehicle and Aircraft

The first step in calculating the vehicle and aircraft cost per emergency call for service is to identify and annualize the capital cost of each type of law enforcement vehicle and aircraft. The capital cost includes the cost of the vehicle or aircraft and major support equipment. The annualized capital cost per vehicle and aircraft is determined by dividing the capital cost of each vehicle or aircraft by its useful life:

Law Enforcement Vehicle or Aircraft Cost	÷	Useful Life	=	Annual Cost per Law Enforcement Vehicle or Aircraft

Table 3 shows the annualized cost for each type of primary law enforcement vehicle and aircraft listed in Table 1: patrol vehicle, criminal investigations vehicle, Cessna 172M airplane R-22 helicopter, and an OH-58 helicopter. Major components of the unit (i.e., the vehicle or aircraft, communication and equipment) are included in the total cost for each vehicle and aircraft type. The vehicle and aircraft and equipment costs in Table 3 represent current costs to purchase a new fully equipped vehicle or aircraft.

Table 3 also shows the number of years of useful life of each type of vehicle and aircraft. The annualized cost is calculated by dividing each vehicle and aircraft cost by the useful life of that vehicle and aircraft.

Table 3: Annualized Vehicle and Aircraft Cost

Type of Vehicle or Aircraft	Total Cost per Vehicle and Aircraft	Useful Life of Vehicle and Aircraft (Years)	Annual Cost
Patrol Vehicle	$ 28,900	5	$ 5,780.00
Criminal Investigations Vehicle	20,683	6	3,447.17
Cessna 172M	720,000	20	36,000.00
R-22 Helicopter	187,500	20	9,375.00
OH-58 Helicopter	1,539,000	20	76,950.00

Total Vehicle and Aircraft Cost per Call for Service or Criminal Investigation

The capital cost per call for service or criminal investigation is calculated for each type of vehicle and aircraft by dividing the annualized cost per vehicle or aircraft by the total annual calls for service and/or criminal investigations that each type of vehicle and aircraft responds to. Each type of vehicle and aircraft is analyzed separately because the number and type of activity varies depending on the type and severity of the call for service and criminal investigation

Annual Cost per Vehicle or Aircraft	÷	Annual Responses per Vehicle or Aircraft	=	Cost per Vehicle or Aircraft per Call for Service and Criminal Investigation

In Table 4, on the next page, the cost per call for service and/or criminal investigation is calculated for each type of vehicle and aircraft. The type of activity varies for each type of vehicle and aircraft. For example, patrol vehicles respond to calls for service but are not assigned to criminal investigations; criminal investigation vehicles are assigned to criminal investigations but do not respond to calls for service; aircraft respond to calls for service and are also assigned to assist in criminal investigations. Table 4 shows the annualized cost of *one* of each type of vehicle and aircraft (from Table 3) and the combined average annual calls for service and criminal investigations for each type of vehicle and aircraft (from Table 1). Each vehicle and aircraft cost per response is calculated by dividing the annualized cost of that type of vehicle and aircraft by the total number of annual calls for service and/or criminal investigations for the same type of vehicle and aircraft.

Table 4: Cost per Vehicle and Aircraft per Call for Service and Criminal Investigation

Type of Vehicle or Aircraft	Annual Cost	Average Annual Calls for Service and Criminal Investigation per Vehicle and Aircraft	Vehicle and Aircraft Cost per Call for Service and Criminal Investigation
Patrol Vehicle	$ 5,780.00	779	$ 7.42
Criminal Investigations Vehicle	3,447.17	105	32.81
Cessna 172M	36,000.00	97	371.13
R-22 Helicopter	9,375.00	210	44.75
OH-58 Helicopter	76,950.00	443	173.70

Total Vehicle and Aircraft Cost per Call for Service

The total vehicle or aircraft cost per call for service is calculated by multiplying the cost per vehicle or aircraft per call for service by the percent of calls for service each type of vehicle and aircraft responds to. This calculation accounts for the fact that multiple vehicles and aircraft are dispatched to some incidents. The result of this calculation is a weighted average total cost of vehicles and aircraft per call for service.

Cost per Vehicle or Aircraft per Response	x	Vehicle or Aircraft Percent of Calls for Service	=	Vehicle or Aircraft Cost per Call for Service

The next step in calculating the vehicle and aircraft cost per call for service is to identify the annual number of law enforcement incidents that Polk County Sheriff Office Department of Law Enforcement responds to. The law enforcement incidents are separated into two categories: Calls for Service and Criminal Investigations. Table 5 lists the number of calls for service and criminal investigations during 2004.

Table 5: Annual Calls for Service and Criminal Investigations

Type of Incident	Annual Incidents
Calls for Service	219,578
Criminal Investigation	20,382
Total Annual	239,960

Different types of calls for service need different types or combinations of vehicles and aircraft. As a result, the usage of vehicles and aircraft varies among the types of law enforcement units. This variance is an important factor in determining the cost per call for service. The percent of call for service responses by each type of vehicle and aircraft is calculated in Table 6 by dividing the annual calls for service for each type of vehicle and aircraft by the total annual calls for service from Table 5. The result of the calculation in Table 6 is the percent of calls for service responded to by each type of vehicle and aircraft. For example, OH-58 helicopters provided 759 responses to the 219,578 calls for service, equaling 0.35% of all calls for service. Another way to understand this data is that one average call for service involved 0.0035 OH-58 helicopters therefore the cost of responding to a call for service includes 0.35% of the cost of an OH-58 helicopter.

Table 6: Calls for Service Response by Type of Vehicle and Aircraft

Type of Vehicle or Aircraft	Total Annual Call for Service Responses For All Vehicles and Aircraft	Annual Calls for Service	Percent of Calls for Service Dispatched To
Patrol Vehicle	219,578		100.00%
Criminal Investigations Vehicle	0		0.00%
Cessna 172M	83		0.04%
R-22 Helicopter	359		0.16%
OH-58 Helicopter	759		0.35%
Total	220,779	219,578	

The final step in calculating the vehicle and aircraft cost per call for service is shown in Table 7. The cost per call for service for each type of vehicle and aircraft (from Table 4) is multiplied by the percent of calls for service dispatched to (from Table 6) resulting in the total vehicle and aircraft cost per call for service.

The "bottom line" in Table 7 is the vehicle and aircraft cost per call for service of $8.24 In other words, every call for service "uses up" $8.24 worth of vehicles and aircraft.

Table 7: Total Vehicle and Aircraft Cost per Call for Service

Type of Vehicle or Aircraft	Vehicle and Aircraft Cost per Call for Service	Annual Percent of Calls for Service Dispatched To	Vehicle and Aircraft Cost per Call for Service
Patrol Vehicle	$ 7.42	100.00%	$ 7.42
Criminal Investigations Vehicle	32.81	0.00%	0.00
Cessna 172M	371.13	0.04%	0.14
R-22 Helicopter	44.75	0.16%	0.07
OH-58 Helicopter	173.70	0.35%	0.60
Total			$ 8.24

Annual Cost of Law Enforcement Building

The annual cost of law enforcement buildings is determined by dividing the building capital cost by its useful life.

Law Enforcement Building Cost per Square Foot	÷	Useful Life	=	Annual Building Cost per Square Foot

Table 8 calculates the average annualized law enforcement building cost per square foot. The cost per square foot is based on the average cost of the planned facilities for FY2006-2010. The costs include land, furnishings and equipment.

The useful life represents the length of time the buildings will last before requiring significant capital cost for repair or renovation. The annualized cost is calculated by dividing the estimated cost per square foot by the average useful life. The "bottom line" of Table 8 is an annualized law enforcement building cost of $3.73 per square foot.

Table 8: Annualized Law Enforcement Building Cost per Square Foot

Type of Cost	Average Cost per Square Foot of Building
Land	$ 1.13
Building and Equipment	147.95
Total Cost	149.08
Useful Life (years)	40
Annual Cost per Square Foot	$ 3.73

Law Enforcement Building Cost per Call for Service and Criminal Investigation

The Law Enforcement building cost per call for service and criminal investigation is calculated by multiplying the annual building cost per square foot by the building square feet per call for service and criminal investigation.

Annual Building Cost per Square Foot	x	Building Square Feet per Call for Service and Criminal Investigation	=	Law Enforcement Building Cost per Call for Service and Criminal Investigation

This calculation is shown in Table 9: the law enforcement building cost per square foot (from Table 8) is multiplied times the building square feet per call for service and criminal investigation (from Table 2). The result is the building cost of $4.76 per call for service and criminal investigation. In other words, each call for service and criminal investigation "uses up" $4.76 worth of law enforcement building.

Table 9: Law Enforcement Building Cost per Call for Service and Criminal Investigation

Annual Law Enforcement Building Cost per Square Foot	Square Feet per Call for Service and Criminal Investigation	Law Enforcement Building Cost per Call for Service and Criminal Investigation
$ 3.73	1.28	$ 4.76

4. ANNUAL COST OF CALLS FOR SERVICE BY LAND USE

This chapter identifies the number and cost of responses to calls for law enforcement service at each type of land use.

Annual Call for Service Incident Rate per Unit of Development

The annual call for service incident rate per unit of development (i.e., dwelling unit or square foot of non-residential development) is calculated by dividing the total annual calls for service to each type of land use by the number of dwelling units or square feet of non-residential development for that type of land use in the Polk County Law enforcement service area.

Annual Calls for Service at Each Type of Land Use	÷	Number of Dwelling Units or Square Feet of Each Type of Land Use	=	Annual Calls for Service per Unit of Development

During 2004 the Polk County Sheriff's Office Law Enforcement Department responded to a total of 219,578 calls for service. The 219,578 calls for service include 35,771 calls for service for which a location code was identified in the report. Location codes reference types of development such a single family residences, convenience stores, or bars and nightclubs. Each of the 35,771 calls for service that had a location code within the incident report was either traceable to a type of development (i.e., the call for service occurred at a specific type of property such as a residence or business) or was traffic-related (occurred on a roadway) and was included in the following detailed analysis of calls for service to land uses. Of the 35,771 calls for service analyzed, 24,593 occurred at a specific type of property and 11,178 were traffic-related. The remaining 183,807 calls for service were not traceable to either a type of land use or a traffic-related incident because there was no location code within the incident report providing this information or the incident did not generate a report. Table 10 shows the allocation of the 183,807 calls for service without land use designations to the property and traffic categories using the same basis as the 35,771 calls for service for which a location was identifiable. Thus 126,370 of the 183,807 calls for service were allocated the same as the calls for service at identifiable lands uses, and the other 57,437 calls for service were allocated the same as the traffic-related incidents.

Table 10: Calls For Service

Call for Service Location	Calls for Service Identifiable by Location	Calls for Service Not Identifiable by Location	Total Calls for Service
Total	35,771	183,807	219,578
At Properties	24,593	126,370	150,963
% of Total	68.75%	68.75%	68.75%
In Roads and Streets	11,178	57,437	68,615
% of Total	31.25%	31.25%	31.25%

There are four tables on the following pages that present the allocation of calls for service among types of land use: Table 11 shows the calls for service that were identifiable by land use type, Table 12 shows the calls for service that were traffic-related. Table 13 combines the calls for service data, and Table 14 shows the call for service rate per unit of development.

Table 11 shows the distribution of the 24,593 calls for service that are direct to a land use along with the percent distribution of these 24,593 calls for service. In the right hand column the total 150,963 calls for service to land use (24,593 traceable + 126,370 allocated) is allocated among the land use types using the percent distribution column. The result is the total annual calls for service at each of the land use types.

Table 11: Calls for Service at Specific Land Uses

Land Use	Annual Calls for Service Identifiable by Land Use	Percent of All Calls for Service Identifiable by Land Use	Annual Calls for Service Allocated to Land Uses (% x 150,963)
Residential			
Single Family and Mobile Home	14,968	60.86%	91,880
Multi Family	705	2.87%	4,328
Non-Residential			
Hotel/Motel	261	1.06%	1,602
Hospital/Clinic	7	0.03%	43
Group Living	2,180	8.86%	13,382
Office	587	2.39%	3,603
Retail	2,796	11.37%	17,163
Restaurant/Bar/Lounge	170	0.69%	1,044
Industrial/Manufacturing	356	1.45%	2,185
Leisure/Outdoors	884	3.59%	5,426
Church	67	0.27%	411
Schools/Colleges	801	3.26%	4,917
Government/Public Buildings	811	3.30%	4,978
Total	24,593	100.00%	150,963

The traffic-related law enforcement incidents are allocated to land uses on the basis of the amount of traffic generated by each type of land use. In Table 12, the number of dwelling units and square feet of non-residential construction in unincorporated Polk County plus Highland Park, Hillcrest Heights and Polk City is multiplied times the number of trips that are generated by each land use type as reported in the 7th Edition of Trip Generation by the Institute of Transportation Engineers (ITE). (The trip rates in Table 12 are one-half of ITE's trip rates in order to account for the trips each land use generates while excluding the "return" trips that are included in ITE's trip count data). The result is the total trips associated with each land use type. The percent of trips associated with each land use type is calculated from the total of all trips.

In the final calculation in Table 12 the total 68,615 annual calls for service that are traffic-related (11,178 traceable + 57,437 allocated) is allocated among the land use types using the percent of trips generated.

Table 12: Traffic Related Calls for Service (Allocated to Land Uses)

Land Use	Units of Development in Polk County Law Enforcement Service Area	ITE Trip Generation Rate ÷ 2 per Unit of Development	Total Trips	Percent of Trips Generated (Trips ÷ 956,319)	Annual Traffic Related Calls for Service per Unit of Development (% x 68,615)
Residential					
Single Family/Mobile Home	133,604 d.u.	3.95608	528,548	55.27%	37,923
Multi Family	11,604 d.u.	3.36000	38,989	4.08%	2,797
Non-Residential					
Hotel/Motel	819,636 sq.ft.	0.00409	3,352	0.35%	241
Hospital/Clinic	9,202 sq.ft.	0.00879	81	0.01%	6
Group Living	216,786 sq.ft.	0.00305	661	0.07%	47
Office	765,964 sq.ft.	0.00551	4,220	0.44%	303
Retail	8,295,293 sq.ft.	0.02147	178,100	18.62%	12,778
Restaurant/Bar/Lounge	395,294 sq.ft.	0.06358	25,133	2.63%	1,803
Industrial/Manufacturing	32,887,728 sq.ft.	0.00349	114,778	12.00%	8,235
Leisure/Outdoors	3,072,699 sq.ft.	0.01166	35,828	3.75%	2,571
Church	305,094 sq.ft.	0.00456	1,391	0.15%	100
Schools/Colleges	69,478 sq.ft.	0.00645	448	0.05%	32
Government/Public Buildings	1,381,011 sq.ft.	0.01795	24,789	2.59%	1,779
Total			956,319	100.00%	68,615

Table 13 summarizes the results of the analysis of calls for service. The total annual calls for service is a combination of the calls for service allocated among direct responses to land use categories (from Table 11) and the allocation of traffic-related calls for service based on trip generation rates (from Table 12).

Table 13: Total Annual Calls for Service by Land Use

Land Use	Annual Calls for Service at Land Use	Annual Traffic Related Calls for Service Allocated to Land Use	Total Annual Calls for Service by Land Use
Residential			
Single Family and Mobile Home	91,880	37,923	129,803
Multi Family	4,328	2,797	7,125
Non-Residential			
Hotel/Motel	1,602	241	1,843
Hospital/Clinic	43	6	49
Group Living	13,382	47	13,429
Office	3,603	303	3,906
Retail	17,163	12,778	29,942
Restaurant/Bar/Lounge	1,044	1,803	2,847
Industrial/Manufacturing	2,185	8,235	10,421
Leisure/Outdoors	5,426	2,571	7,997
Church	411	100	511
Schools/Colleges	4,917	32	4,949
Government/Public Buildings	4,978	1,779	6,757
Total	150,963	68,615	219,578

The final step in determining the annual call for service rate per unit of development is shown in Table 14. The total annual calls for service for each type of land use (from Table 13) is divided by the number of dwelling units or square feet of structures to calculate the annual call for service incident rate per dwelling unit or square foot. The units of development are the same as was used to determine traffic-related calls for service (see Table 12).

The results in Table 14 show how many times an average unit of development has a call for service to which the Polk County Sheriff's Office responds. For example, a single family or mobile home has an average of 0.9715517 call for service per year. This is the same as saying that 97.1% of single family/mobile homes have a call for service incident in a year. Another way of understanding this information is that an average single family/mobile home would have a call for service incident once every 1.03 years.

Table 14: Calls for Service by Land Use

Land Use	Total Annual Calls for Service by Land Use	Units of Development	Annual Calls for Service per Unit of Development
Residential			
Single Family and Mobile Home	129,803	133,604 d.u	0.9715517 per dwelling unit
Multi Family	7,125	11,604 d.u	0.6140180 per dwelling unit
Non-Residential			
Hotel/Motel	1,843	819,636 sq.ft	0.0022481 per sq ft
Hospital/Clinic	49	9,202 sq.ft	0.0053002 per sq ft
Group Living	13,429	216,786 sq.ft	0.0619471 per sq ft
Office	3,906	765,964 sq.ft	0.0050996 per sq ft
Retail	29,942	8,295,293 sq.ft	0.0036095 per sq ft
Restaurant/Bar/Lounge	2,847	395,294 sq.ft	0.0072017 per sq ft
Industrial/Manufacturing	10,421	32,887,728 sq.ft	0.0003169 per sq ft
Leisure/Outdoors	7,997	3,072,699 sq.ft	0.0026026 per sq ft
Church	511	305,094 sq.ft	0.0016752 per sq ft
Schools/Colleges	4,949	69,478 sq.ft	0.0712320 per sq ft
Government/Public Buildings	6,757	1,381,011 sq.ft	0.0048927 per sq ft
Total	219,578		

Call for Service Capital Cost per Unit of Development

The capital cost of a call for service per unit of development is determined by multiplying the annual calls for service per unit of development (from Table 14) times the annual capital cost per call for service of each type of vehicle and aircraft (from Table 7) and law enforcement building (from Table 9), then multiplying that result times the useful life of the vehicle and aircraft or law enforcement building.[2]

Annual Calls for Service per Unit of Development	x	Annual Cost per Call for Service	x	Useful Life of Vehicle, Aircraft or Building	=	Call for Service Capital Cost per Unit of Development

In Tables 15 – 19 on the following pages, each call for service rate (from Table 14) is multiplied by the annual capital cost per call for service. The result is then multiplied times the useful life of the vehicle, aircraft or law enforcement building to calculate the capital cost per unit of development for each type of vehicle , aircraft and law enforcement building.

Tables 15 – 19 do not include a calculation for a criminal investigations vehicle because, as shown in Table 7, the criminal investigations vehicle cost per call for service is zero.

[2] Some law enforcement impact fees are calculated for the economic life of the property paying the impact fee, rather than the useful life of the vehicles, aircraft and buildings that provide the law enforcement service.. Both methods meet the legal requirements for impact fees. The method used in this rate study charges impact fees for the first of each type of vehicle, aircraft and law enforcement building needed for new development, but subsequent replacements are funded by other revenues available to Polk County.

For example, Single Family and Mobile Home dwelling units average 0.9715517 calls for service per year (i.e., 97% of a call for service per year). In Table 15, multiplying this call for service rate times the annual capital cost of a patrol vehicle ($7.42) per call for service indicates a cost of $7.2120 per dwelling unit to provide it with patrol vehicles for one year. Since the patrol vehicle lasts 5 years, the residential dwelling needs to pay for 5 times the annual rate, for a total of $36.0599.

Table 15: Patrol Vehicle Cost of Responses to Calls for Service at Land Use Categories

Land Use	Annual Calls for Service per Unit of Development		Annual Patrol Vehicle Cost at $7.42 per Call for Service	Total Patrol Vehicle Cost for 5 Year Life
Residential				
Single Family and Mobile Home	per dwelling unit	0.9715517	$ 7.2120	$ 36.0599
Multi Family	per dwelling unit	0.6140180	4.5579	22.7897
Non-Residential				
Hotel/Motel	per sq. ft.	0.0022481	0.0167	0.0834
Hospital/Clinic	per sq. ft.	0.0053002	0.0393	0.1967
Group Living	per sq. ft.	0.0619471	0.4598	2.2992
Office	per sq. ft.	0.0050996	0.0379	0.1893
Retail	per sq. ft.	0.0036095	0.0268	0.1340
Restaurant/Bar/Lounge	per sq. ft.	0.0072017	0.0535	0.2673
Industrial/Manufacturing	per sq. ft.	0.0003169	0.0024	0.0118
Leisure/Outdoors	per sq. ft.	0.0026026	0.0193	0.0966
Church	per sq. ft.	0.0016752	0.0124	0.0622
Schools/Colleges	per sq. ft.	0.0712320	0.5288	2.6438
Government/Public Buildings	per sq. ft.	0.0048927	0.0363	0.1816

Table 16 calculates the capital cost per unit of development for a Cessna aircraft responding to calls for service. The call for service rate (from Table 14) is multiplied by the Cessna's capital cost per call for service ($0.14 from Table 7). The result is then multiplied times the 20-year useful life of a Cessna aircraft to calculate the capital cost per unit of development for Cessna airplanes.

Table 16: Cessna Cost of Responses to Calls for Service at Land Use Categories

Land Use	Annual Calls for Service per Unit of Development		Annual Cessna Cost at $0.14 per Incident	Cessna Cost for 20 Year Life
Residential				
Single Family and Mobile Home	per dwelling unit	0.9715517	$ 0.1363	$ 2.7259
Multi Family	per dwelling unit	0.6140180	0.0861	1.7228
Non-Residential				
Hotel/Motel	per sq. ft.	0.0022481	0.0003	0.0063
Hospital/Clinic	per sq. ft.	0.0053002	0.0007	0.0149
Group Living	per sq. ft.	0.0619471	0.0087	0.1738
Office	per sq. ft.	0.0050996	0.0007	0.0143
Retail	per sq. ft.	0.0036095	0.0005	0.0101
Restaurant/Bar/Lounge	per sq. ft.	0.0072017	0.0010	0.0202
Industrial/Manufacturing	per sq. ft.	0.0003169	0.0000	0.0009
Leisure/Outdoors	per sq. ft.	0.0026026	0.0004	0.0073
Church	per sq. ft.	0.0016752	0.0002	0.0047
Schools/Colleges	per sq. ft.	0.0712320	0.0100	0.1999
Government/Public Buildings	per sq. ft.	0.0048927	0.0007	0.0137

Table 17 calculates the capital cost per unit of development for the Robinson R-22 helicopters responding to calls for service. The incident rate (from Table 14) is multiplied by the helicopter's capital cost per call for service ($0.07 from Table 7). The result is then multiplied times the 20-year useful life of a helicopter to calculate the capital cost per unit of development for Robinson R-22 helicopters.

Table 17: Robinson R-22 Helicopter Cost of Responses to Calls for Service at Land Use Categories

Land Use	Annual Calls for Service per Unit of Development		Annual Robinson R-22 Helicopter Cost at $0.07 per Call for Service	Robinson R-22 Helicopter Cost for 20 Year Life
Residential				
Single Family and Mobile Home	per dwelling unit	0.9715517	$ 0.0711	$ 1.4216
Multi Family	per dwelling unit	0.6140180	0.0449	0.8985
Non-Residential				
Hotel/Motel	per sq. ft.	0.0022481	0.0002	0.0033
Hospital/Clinic	per sq. ft.	0.0053002	0.0004	0.0078
Group Living	per sq. ft.	0.0619471	0.0045	0.0906
Office	per sq. ft.	0.0050996	0.0004	0.0075
Retail	per sq. ft.	0.0036095	0.0003	0.0053
Restaurant/Bar/Lounge	per sq. ft.	0.0072017	0.0005	0.0105
Industrial/Manufacturing	per sq. ft.	0.0003169	0.0000	0.0005
Leisure/Outdoors	per sq. ft.	0.0026026	0.0002	0.0038
Church	per sq. ft.	0.0016752	0.0001	0.0025
Schools/Colleges	per sq. ft.	0.0712320	0.0052	0.1042
Government/Public Buildings	per sq. ft.	0.0048927	0.0004	0.0072

Table 18 calculates the capital cost per unit of development for an OH-58 helicopter response to calls for service. The call for service rate (from Table 14) is multiplied by the helicopter's capital cost per call for service ($0.60 from Table 7). The result is then multiplied times the 20-year useful life of a helicopter to calculate the capital cost per unit of development for OH-58 helicopters.

Table 18: OH-58 Helicopter Cost of Responses to Calls for Service at Land Use Categories

Land Use	Annual Calls for Service per Unit of Development		Annual OH-58 Helicopter Cost at $0.60 per Call for Service	OH-58 Helicopter Cost for 20 Year Life
Residential				
Single Family and Mobile Home	per dwelling unit	0.9715517	$ 0.5833	$ 11.6669
Multi Family	per dwelling unit	0.6140180	0.3687	7.3734
Non-Residential				
Hotel/Motel	per sq. ft.	0.0022481	0.0013	0.0270
Hospital/Clinic	per sq. ft.	0.0053002	0.0032	0.0636
Group Living	per sq. ft.	0.0619471	0.0372	0.7439
Office	per sq. ft.	0.0050996	0.0031	0.0612
Retail	per sq. ft.	0.0036095	0.0022	0.0433
Restaurant/Bar/Lounge	per sq. ft.	0.0072017	0.0043	0.0865
Industrial/Manufacturing	per sq. ft.	0.0003169	0.0002	0.0038
Leisure/Outdoors	per sq. ft.	0.0026026	0.0016	0.0313
Church	per sq. ft.	0.0016752	0.0010	0.0201
Schools/Colleges	per sq. ft.	0.0712320	0.0428	0.8554
Government/Public Buildings	per sq. ft.	0.0048927	0.0029	0.0588

Table 19 calculates the capital cost per unit of development for law enforcement buildings that support law enforcement responses to calls for service. The call for service rate (from Table 14) is multiplied by the law enforcement building capital cost per call for service and criminal investigation ($4.76 from Table 9). The result is then multiplied times the 40-year useful life of a law enforcement building to calculate the capital cost per unit of development for law enforcement buildings.

Table 19: Law Enforcement Building Cost of Responses to Calls for Service at Land Use Categories

Land Use	Annual Calls for Service per Unit of Development		Law Enforcement Building Cost at $ 4.76 per Call for Service	Law Enforcement Building Cost for 40 Year Life
Residential				
Single Family and Mobile Home	per dwelling unit	0.9715517	$ 4.6291	$ 185.1628
Multi Family	per dwelling unit	0.6140180	2.9256	117.0224
Non-Residential				
Hotel/Motel	per sq. ft.	0.0022481	0.0107	0.4285
Hospital/Clinic	per sq. ft.	0.0053002	0.0253	1.0101
Group Living	per sq. ft.	0.0619471	0.2952	11.8062
Office	per sq. ft.	0.0050996	0.0243	0.9719
Retail	per sq. ft.	0.0036095	0.0172	0.6879
Restaurant/Bar/Lounge	per sq. ft.	0.0072017	0.0343	1.3725
Industrial/Manufacturing	per sq. ft.	0.0003169	0.0015	0.0604
Leisure/Outdoors	per sq. ft.	0.0026026	0.0124	0.4960
Church	per sq. ft.	0.0016752	0.0080	0.3193
Schools/Colleges	per sq. ft.	0.0712320	0.3394	13.5757
Government/Public Buildings	per sq. ft.	0.0048927	0.0233	0.9325

Table 20 combines the capital costs of all types of vehicles, aircraft and law enforcement buildings (from Tables 15 – 19) to show the total capital cost of responses to calls for service per unit of development. For example, single family and mobile home dwelling unit costs are added as follows:

Cost Component	Cost	Source
Patrol Vehicle	$ 36.0599	Table 15
Cessna	2.7259	Table 16
Robinson R-22 Helicopter	1.4216	Table 17
OH-58 Helicopter	11.6669	Table 18
Law Enforcement Building	185.1628	Table 19
Total	237.0371	

This example is repeated for each land use to combine its capital costs of all types of vehicle, aircraft and law enforcement buildings in Table 20.

Table 20: Total Capital Cost of Responses to Calls for Service at Land Use Categories

Land Use	Unit of Development	Call for Service Cost of All Vehicles, Aircraft and Buildings
Residential		
Single Family and Mobile Home	per dwelling unit	$ 237.0371
Multi Family	per dwelling unit	149.8068
Non-Residential		
Hotel/Motel	per sq. ft.	0.5485
Hospital/Clinic	per sq. ft.	1.2931
Group Living	per sq. ft.	15.1137
Office	per sq. ft.	1.2442
Retail	per sq. ft.	0.8806
Restaurant/Bar/Lounge	per sq. ft.	1.7571
Industrial/Manufacturing	per sq. ft.	0.0773
Leisure/Outdoors	per sq. ft.	0.6350
Church	per sq. ft.	0.4087
Schools/Colleges	per sq. ft.	17.3790
Government/Public Buildings	per sq. ft.	1.1937

5. CAPITAL COST PER CRIMINAL INVESTIGATION

This chapter identifies the capital cost of vehicles, aircraft and law enforcement buildings that are used to conduct criminal investigations.

Annual Cost per Vehicle and Aircraft

The annual cost per type of vehicle and aircraft is the same as in Table 3.

Cost per Vehicle and Aircraft per Criminal Investigation

The cost per vehicle and aircraft per call for service or criminal investigation is the same as Table 4.

Total Vehicle and Aircraft Cost per Criminal Investigation

The calculation of vehicle and aircraft cost per criminal investigation is similar to the calculation of call for service costs in Table 7. The total vehicle and aircraft cost per criminal investigation is calculated by multiplying the cost per vehicle and aircraft per call for service and criminal investigation by the percent of criminal investigations each type of vehicle and aircraft is assigned to. This calculation accounts for the fact that multiple vehicles and aircraft are assigned to some criminal investigations. The result of this calculation is a weighted average total cost of vehicles and aircraft per criminal investigation.

Cost per Vehicle or Aircraft per Call for Service and Criminal Investigation	x	Vehicle or Aircraft Percent of Criminal Investigations	=	Total Vehicle or Aircraft Cost per Criminal Investigation

Different types of criminal investigations need different types or combinations of vehicles and aircraft. As a result, the usage of vehicles and aircraft varies among the types of vehicles and aircraft. The percent of criminal investigations assigned by each type of vehicle and aircraft is calculated in Table 21 by dividing the annual criminal investigations for each type of vehicle and aircraft by

the total annual criminal investigations from Table 5. The result of the calculation in Table 21 is the percent of criminal investigations investigated to by each type of vehicle and aircraft. For example, OH-58 helicopters assisted with 127 of the 20,382 criminal investigations, equaling 0.62% of all criminal investigations. Another way to understand this data is that one average criminal investigation involved 0.0062 OH-58 helicopters therefore the cost of investigating a criminal investigation includes 0.62% of the cost of an OH-58 helicopter.

Table 21: Criminal Investigations by Type of Vehicle and Aircraft

Type of Vehicle or Aircraft	Total Annual Criminal Investigations For All Vehicles and Aircraft	Annual Criminal Investigations	Percent of Criminal Investigations Assigned To
Patrol Vehicle	0		0.00%
Criminal Investigations Vehicle	20,382		100.00%
Cessna 172M	14		0.07%
R-22 Helicopter	60		0.29%
OH-58 Helicopter	127		0.62%
Total	20,583	20,382	

The final step in calculating the vehicle and aircraft cost per criminal investigation is shown in Table 22. The cost per call for service and criminal investigation for each type of vehicle and aircraft (from Table 4) is multiplied by the percent of criminal investigations investigated (from Table 21) resulting in the total vehicle and aircraft cost per criminal investigation.

The "bottom line" in Table 22 is the vehicle and aircraft cost per criminal investigation of $34.28. In other words, every criminal investigation "uses up" $34.28 worth of vehicles and aircraft.

Table 22: Total Vehicle and Aircraft Cost per Criminal Investigation

Type of Vehicle or Aircraft	Vehicle or Aircraft Cost per Criminal Investigation	Annual Percent of Criminal Investigations Investigated	Vehicle or Aircraft Cost per Criminal Investigation
Patrol Vehicle	$ 7.42	0.00%	$ 0.00
Criminal Investigations Vehicle	32.81	100.00%	32.81
Cessna 172M	371.13	0.07%	0.25
R-22 Helicopter	44.75	0.29%	0.13
OH-58 Helicopter	173.70	0.62%	1.08
Total			34.28

Law Enforcement Building Cost per Call for Service and Criminal Investigation

The law enforcement building cost per Criminal Investigation is the same as Table 9.

6. ANNUAL COST OF CRIMINAL INVESTIGATIONS BY LAND USE

This chapter identifies the number and cost of criminal investigations at each type of land use.

Annual Criminal Investigation Rate per Unit of Development

In this chapter the annual criminal investigation rate per unit of development is calculated using the same methodology as described for calls for service in Chapter 4.

During 2004 the Polk County Sheriff Office Department of Law Enforcement conducted 20,382 criminal investigations.. Of the 20,382 criminal investigations 16,041 were traceable to a type of development (i.e., the incident that generated the criminal investigation occurred at a specific type of property such as a residence or business) or they were traffic-related (occurred on a roadway) and were included in the following detailed analysis of criminal investigations to land uses. Of the 16,041 criminal investigations analyzed 12,696 were generated from incidents that occurred at a specific type of property and 3,345 were traffic-related. The remaining 4,341 criminal investigations were not traceable to either a type of land use or a traffic-related criminal investigation. Table 23 shows the allocation of the 4,341 criminal investigations without land use designations to the property and traffic categories using the same basis as the 16,041 criminal investigations for which a location was identifiable. Thus 3,436 of the 4,341 criminal investigations were allocated the same as the criminal investigations at identifiable lands uses, and the other 905 criminal investigations were allocated the same as the traffic-related criminal investigations.

Table 23: Criminal Investigations

Criminal Investigation Location	Criminal Investigations Identifiable by Location	Criminal Investigations Not Identifiable by Location	Total Criminal Investigations
Total	16,041	4,341	20,382
At Properties	12,696	3,436	16,132
% of Total	79.15%	79.15%	79.15%
In Roads and Streets	3,345	905	4,250
% of Total	20.85%	20.85%	20.85%

There are four tables that present the allocation of criminal investigations among types of land use: Table 24 shows the criminal investigations that were identifiable by land use type, Table 25 shows the criminal investigations that were traffic-related. Table 26 combines the criminal investigations data, and Table 27 shows the criminal investigations rate per unit of development.

Table 24 shows the distribution of the 12,696 criminal investigations that are direct to a land use along with the percent distribution of these 12,696 criminal investigations. In the right hand column the total 16,132 criminal investigations to land use (12,696 traceable + 3,436 allocated) is allocated among the land use types using the percent distribution column. The result is the total annual criminal investigations at each of the land use types.

Table 24: Criminal Investigations at Specific Land Uses

Land Use	Annual Criminal Investigations Identifiable at Land Use	Percent of All Criminal Investigations Identifiable at Land Use	Annual Criminal Investigations Allocated to Land Uses (% x 16,132)
Residential			
Single Family and Mobile Home	8,597	67.71%	10,924
Multi Family	401	3.16%	510
Non-Residential			
Hotel/Motel	129	1.02%	164
Hospital/Clinic	3	0.02%	4
Group Living	1,139	8.97%	1,447
Office	385	3.03%	489
Retail	933	7.35%	1,186
Restaurant/Bar/Lounge	92	0.72%	117
Industrial/Manufacturing	274	2.16%	348
Leisure/Outdoors	177	1.39%	225
Church	39	0.31%	50
Schools/Colleges	322	2.54%	409
Government/Public Buildings	205	1.61%	260
Total	12,696		16,132

The traffic-related criminal investigations are allocated to land uses on the basis of the amount of traffic generated by each type of land use. In Table 25, the number of dwelling units and square feet of non-residential construction in the Polk County Sheriff Office law enforcement service area (unincorporated Polk County, Highland Park, Hillcrest Heights, and Polk City) is multiplied times the number of trips that are generated by each land use type as reported in the 7th Edition of Trip Generation by the Institute of Transportation Engineers (ITE). (The trip rates in Table 25 are one-half of ITE's trip rates in order to account for the trips each land use generates while excluding the "return" trips that are included in ITE's trip count data). The result is the total trips associated with each land use type. The percent of trips associated with each land use type is calculated from the total of all trips.

In the final calculation in Table 25 the total 4,250 annual criminal investigations that are traffic-related (3,345 traceable + 905 allocated) is allocated among the land use types using the percent of trips generated.

Table 25: Traffic Related Criminal Investigations (Allocated to Land Uses)

Land Use	Units of Development in Polk County Law Enforcement Service Area		ITE Trip Generation Rate ÷ 2 per Unit of Development	Total Trips	Percent of Trips Generated (Trips ÷ 956,319)	Annual Traffic Related Criminal Investigations per Unit of Development (% x 4,250)
Residential						
Single Family/Mobile Home	133,604	d.u.	3.95608	528,548	55.27%	2,349
Multi Family	11,604	d.u.	3.36000	38,989	4.08%	173
Non-Residential						
Hotel/Motel	819,636	sq.ft.	0.00409	3,352	0.35%	15
Hospital/Clinic	9,202	sq.ft.	0.00879	81	0.01%	0
Group Living	216,786	sq.ft.	0.00305	661	0.07%	3
Office	765,964	sq.ft.	0.00551	4,220	0.44%	19
Retail	8,295,293	sq.ft.	0.02147	178,100	18.62%	791
Restaurant/Bar/Lounge	395,294	sq.ft.	0.06358	25,133	2.63%	112
Industrial/Manufacturing	32,887,728	sq.ft.	0.00349	114,778	12.00%	510
Leisure/Outdoors	3,072,699	sq.ft.	0.01166	35,828	3.75%	159
Church	305,094	sq.ft.	0.00456	1,391	0.15%	6
Schools/Colleges	69,478	sq.ft.	0.00645	448	0.05%	2
Government/Public Buildings	1,381,011	sq.ft.	0.01795	24,789	2.59%	110
Total				956,319	100.00%	4,250

Table 26 summarizes the results of the analysis of criminal investigations The total annual criminal investigations is a combination of the criminal investigations allocated among direct links to land use categories (from Table 24) and the allocation of traffic-related criminal investigations based on trip generation rates (from Table 25).

Table 26: Total Annual Criminal Investigations by Land Use

Land Use	Annual Criminal Investigations Direct to Land Use	Annual Traffic Related Criminal Investigations by Land Use	Total Annual Criminal Investigations by Land Use
Residential			
Single Family and Mobile Home	10,924	2,349	13,273
Multi Family	510	173	683
Non-Residential			
Hotel/Motel	164	15	179
Hospital/Clinic	4	0	4
Group Living	1,447	3	1,450
Office	489	19	508
Retail	1,186	791	1,977
Restaurant/Bar/Lounge	117	112	229
Industrial/Manufacturing	348	510	858
Leisure/Outdoors	225	159	384
Church	50	6	56
Schools/Colleges	409	2	411
Government/Public Buildings	260	110	371
Total	16,132	4,250	20,382

The final step in determining the annual criminal investigation rate per unit of development is shown in Table 27. The total annual criminal investigations for each type of land use (from Table 26) are divided by the number of dwelling units or square feet of structures to calculate the annual criminal investigations rate per dwelling unit or square foot. The units of development are the same as was used to determine traffic-related incidents (see Table 25).

The results in Table 27 show how many times an average unit of development has an incident for which the Polk County Sheriff Office conducts a criminal investigation. For example, a residential dwelling unit (single family and mobile home) generates an average of 0.0993428 criminal investigations per year. This is the same as saying that 9.9% of all single family and mobile home residential dwellings have an incident that generates a criminal investigation in a year. Another way of understanding this information is that an average single family and mobile home residential dwelling unit would generate the need for a criminal investigation once every 10.1 years.

Table 27: Annual Criminal Investigations by Land Use

Land Use	Total Annual Criminal Investigations to Land Use	Units of Development	Annual Criminal Investigations per Unit of Development	
Residential				
Single Family and Mobile Home	13,273	133,604	0.0993428	per dwelling unit
Multi Family	683	11,604	0.0588417	per dwelling unit
Non-Residential				
Hotel/Motel	179	819,636	0.0002182	per sq ft
Hospital/Clinic	4	9,202	0.0004533	per sq ft
Group Living	1,450	216,786	0.0066895	per sq ft
Office	508	765,964	0.0006632	per sq ft
Retail	1,977	8,295,293	0.0002383	per sq ft
Restaurant/Bar/Lounge	229	395,294	0.0005783	per sq ft
Industrial/Manufacturing	858	32,887,728	0.0000261	per sq ft
Leisure/Outdoors	384	3,072,699	0.0001250	per sq ft
Church	56	305,094	0.0001827	per sq ft
Schools/Colleges	411	69,478	0.0059175	per sq ft
Government/Public Buildings	371	1,381,011	0.0002684	per sq ft
Total	20,382			

Criminal Investigation Capital Cost per Unit of Development

The capital cost of criminal investigations per unit of development is determined by multiplying the annual criminal investigations per unit of development (from Table 27) times the annual capital cost per criminal investigation of each type of vehicle and aircraft (from Table 22) and law enforcement building (from Table 9), then multiplying that result times the useful life of the vehicle, aircraft or law enforcement building.[3]

Annual Criminal Investigations per Unit of Development	x	Annual Cost per Criminal Investigation	x	Useful Life of Vehicle, Aircraft and Buildings	=	Criminal Investigation Capital Cost per Unit of Development

In Tables 28 – 32 on the following pages, each criminal investigation rate (from Table 27) is multiplied by the annual capital cost per criminal investigation. The result is then multiplied times the useful life of the vehicle, aircraft or law enforcement building to calculate the capital cost per unit of development for each type of vehicle, aircraft and law enforcement building.

Tables 28 – 32 do not include a calculation for a patrol vehicle because, as shown in Table 22, the patrol vehicle cost per criminal investigation is zero.

[3] Some law enforcement impact fees are calculated for the economic life of the property paying the impact fee, rather than the useful life of the vehicles, aircraft and buildings that provide the law enforcement services. Both methods meet the legal requirements for impact fees. The method used in this rate study charges impact fees for the first of each type of vehicle, aircraft and law enforcement building needed for new development, but the subsequent replacements are funded by other revenues available to Polk County.

Table 28 calculates the criminal investigation related capital costs of a criminal investigations vehicle per unit of development. For example, single family and mobile home residential dwelling units average 0.0993428 criminal investigations per year (i.e., 9.9% of a criminal investigation per year). Multiplying this times the annual capital cost of $32.81 per criminal investigation produces the result that it costs $3.2595 per dwelling unit to provide it with criminal investigation vehicles for one year. Since the criminal investigation vehicle lasts 6 years, the residential dwelling needs to pay for6 times the annual rate, for a total of $19.5571.

Table 28: Criminal Investigations Vehicle Cost of Criminal Investigations at Land Use Categories

Land Use	Annual Criminal Investigations per Unit of Development		Criminal Investigation Vehicle Cost at $32.81 per Criminal Investigation	Total Criminal Investigation Cost for 6 Year Life
Residential				
Single Family and Mobile Home	per dwelling unit	0.0993428	$ 3.2595	$ 19.5571
Multi Family	per dwelling unit	0.0588417	1.9306	11.5839
Non-Residential				
Hotel/Motel	per sq. ft.	0.0002182	0.0072	0.0429
Hospital/Clinic	per sq. ft.	0.0004533	0.0149	0.0892
Group Living	per sq. ft.	0.0066895	0.2195	1.3169
Office	per sq. ft.	0.0006632	0.0218	0.1306
Retail	per sq. ft.	0.0002383	0.0078	0.0469
Restaurant/Bar/Lounge	per sq. ft.	0.0005783	0.0190	0.1138
Industrial/Manufacturing	per sq. ft.	0.0000261	0.0009	0.0051
Leisure/Outdoors	per sq. ft.	0.0001250	0.0041	0.0246
Church	per sq. ft.	0.0001827	0.0060	0.0360
Schools/Colleges	per sq. ft.	0.0059175	0.1942	1.1649
Government/Public Buildings	per sq. ft.	0.0002684	0.0088	0.0528

Table 29 calculates the capital cost per unit of development for a Cessna aircraft's assistance in conducting criminal investigations.. The criminal investigation rate (from Table 27) is multiplied by the Cessna's capital cost per criminal investigation ($0.25 from Table 22). The result is then multiplied times the 20-year useful life of a Cessna aircraft to calculate the capital cost per unit of development for Cessna airplanes.

Table 29: Cessna Cost of Criminal Investigations at Land Use Categories

Land Use	Annual Criminal Investigations per Unit of Development		Annual Cessna Aircraft Cost at $0.25 per Criminal Investigation	Total Cessna Cost for 20 Year Life
Residential				
Single Family and Mobile Home	per dwelling unit	0.0993428	$ 0.0253	$ 0.5065
Multi Family	per dwelling unit	0.0588417	0.0150	0.3000
Non-Residential				
Hotel/Motel	per sq. ft.	0.0002182	0.0001	0.0011
Hospital/Clinic	per sq. ft.	0.0004533	0.0001	0.0023
Group Living	per sq. ft.	0.0066895	0.0017	0.0341
Office	per sq. ft.	0.0006632	0.0002	0.0034
Retail	per sq. ft.	0.0002383	0.0001	0.0012
Restaurant/Bar/Lounge	per sq. ft.	0.0005783	0.0001	0.0029
Industrial/Manufacturing	per sq. ft.	0.0000261	0.0000	0.0001
Leisure/Outdoors	per sq. ft.	0.0001250	0.0000	0.0006
Church	per sq. ft.	0.0001827	0.0000	0.0009
Schools/Colleges	per sq. ft.	0.0059175	0.0015	0.0302
Government/Public Buildings	per sq. ft.	0.0002684	0.0001	0.0014

Table 30 calculates the capital cost per unit of development for the Robinson R-22 helicopters assisting in conducting criminal investigations. The criminal investigation rate (from Table 27) is multiplied by the helicopter's capital cost per criminal investigation ($0.13 from Table 22). The result is then multiplied times the 20-year useful life of a helicopter to calculate the capital cost per unit of development for Robinson R-22 helicopters.

Table 30: Robinson R-22 Helicopter Cost of Criminal Investigations at Land Use Categories

Land Use	Annual Criminal Investigations per Unit of Development		Annual Robinson R-22 Helicopter Cost at $0.13 per Criminal Investigation	Total Robinson R-22 Helicopter Cost for 20 Year Life
Residential				
Single Family and Mobile Home	per dwelling unit	0.0993428	$ 0.0131	$ 0.2617
Multi Family	per dwelling unit	0.0588417	0.0078	0.1550
Non-Residential				
Hotel/Motel	per sq. ft.	0.0002182	0.0000	0.0006
Hospital/Clinic	per sq. ft.	0.0004533	0.0001	0.0012
Group Living	per sq. ft.	0.0066895	0.0009	0.0176
Office	per sq. ft.	0.0006632	0.0001	0.0017
Retail	per sq. ft.	0.0002383	0.0000	0.0006
Restaurant/Bar/Lounge	per sq. ft.	0.0005783	0.0001	0.0015
Industrial/Manufacturing	per sq. ft.	0.0000261	0.0000	0.0001
Leisure/Outdoors	per sq. ft.	0.0001250	0.0000	0.0003
Church	per sq. ft.	0.0001827	0.0000	0.0005
Schools/Colleges	per sq. ft.	0.0059175	0.0008	0.0156
Government/Public Buildings	per sq. ft.	0.0002684	0.0000	0.0007

Table 31 calculates the capital cost per unit of development for OH-58 helicopters assisting in criminal investigations.. The criminal investigation rate (from Table 27) is multiplied by the helicopter's capital cost per criminal investigation ($1.08 from Table 31). The result is then multiplied times the 20-year useful life of a helicopter to calculate the capital cost per unit of development for OH-58 helicopters.

Table 31: OH-58 Helicopter Cost of Criminal Investigations at Land Use Categories

Land Use	Annual Criminal Investigations per Unit of Development		Annual OH-58 Helicopter Cost at $1.08 per Criminal Investigation	Total OH-58 Helicopter Cost for 20 Year Life
Residential				
Single Family and Mobile Home	per dwelling unit	0.0993428	$ 0.1075	$ 2.1504
Multi Family	per dwelling unit	0.0588417	0.0637	1.2737
Non-Residential				
Hotel/Motel	per sq. ft.	0.0002182	0.0002	0.0047
Hospital/Clinic	per sq. ft.	0.0004533	0.0005	0.0098
Group Living	per sq. ft.	0.0066895	0.0072	0.1448
Office	per sq. ft.	0.0006632	0.0007	0.0144
Retail	per sq. ft.	0.0002383	0.0003	0.0052
Restaurant/Bar/Lounge	per sq. ft.	0.0005783	0.0006	0.0125
Industrial/Manufacturing	per sq. ft.	0.0000261	0.0000	0.0006
Leisure/Outdoors	per sq. ft.	0.0001250	0.0001	0.0027
Church	per sq. ft.	0.0001827	0.0002	0.0040
Schools/Colleges	per sq. ft.	0.0059175	0.0064	0.1281
Government/Public Buildings	per sq. ft.	0.0002684	0.0003	0.0058

Table 32 calculates the capital cost per unit of development for law enforcement buildings that support law enforcement criminal investigations. The criminal investigation rate (from Table 27) is multiplied by the law enforcement building's capital cost per call for service and criminal investigation ($4.76 from Table 9). The result is then multiplied times the 40-year useful life of a law enforcement building to calculate the capital cost per unit of development for law enforcement buildings.

Table 32: Law Enforcement Building Cost of Criminal Investigations at Land Use Categories

Land Use	Annual Criminal Investigations per Unit of Development		Law Enforcement Building Cost at $4.76 per Call for Service and Criminal Investigation	Law Enforcement Building Cost for 40 Year Life
Residential				
Single Family and Mobile Home	per dwelling unit	0.0993428	$ 0.4733	$ 18.9332
Multi Family	per dwelling unit	0.0588417	0.2804	11.2143
Non-Residential				
Hotel/Motel	per sq. ft.	0.0002182	0.0010	0.0416
Hospital/Clinic	per sq. ft.	0.0004533	0.0022	0.0864
Group Living	per sq. ft.	0.0066895	0.0319	1.2749
Office	per sq. ft.	0.0006632	0.0032	0.1264
Retail	per sq. ft.	0.0002383	0.0011	0.0454
Restaurant/Bar/Lounge	per sq. ft.	0.0005783	0.0028	0.1102
Industrial/Manufacturing	per sq. ft.	0.0000261	0.0001	0.0050
Leisure/Outdoors	per sq. ft.	0.0001250	0.0006	0.0238
Church	per sq. ft.	0.0001827	0.0009	0.0348
Schools/Colleges	per sq. ft.	0.0059175	0.0282	1.1278
Government/Public Buildings	per sq. ft.	0.0002684	0.0013	0.0512

Table 33 combines the capital costs of all types of vehicles, aircraft and buildings (from Tables 28 – 32) to show the total capital cost of criminal investigations per unit of development. For example, single family and mobile home residential dwelling unit costs are added as follows:

Cost Component	Cost	Source
Criminal Investigation Vehicle	$ 19.5571	Table 28
Cessna Airplane	0.5065	Table 29
Robinson R-22 Helicopter	0.2617	Table 30
OH-58 Helicopter	2.1504	Table 31
Law Enforcement Building	18.9332	Table 32
Total	41.4090	

This example is repeated for each land use to combine its capital costs of all types of vehicles, aircraft and buildings in Table 33.

Table 33: Total Capital Cost of Criminal Investigations at Land Use Categories

Land Use	Unit of Development	Criminal Investigation Cost of All Vehicles, Aircraft and Buildings
Residential		
Single Family and Mobile Home	per dwelling unit	$ 41.4090
Multi Family	per dwelling unit	24.5269
Non-Residential		
Hotel/Motel	per sq. ft.	0.0909
Hospital/Clinic	per sq. ft.	0.1890
Group Living	per sq. ft.	2.7884
Office	per sq. ft.	0.2764
Retail	per sq. ft.	0.0993
Restaurant/Bar/Lounge	per sq. ft.	0.2410
Industrial/Manufacturing	per sq. ft.	0.0109
Leisure/Outdoors	per sq. ft.	0.0521
Church	per sq. ft.	0.0762
Schools/Colleges	per sq. ft.	2.4666
Government/Public Buildings	per sq. ft.	0.1119

7. IMPACT FEE PER UNIT OF DEVELOPMENT

In this chapter the call for service and criminal investigation cost per unit of development (from Chapters 4 and 6) are used to calculate the total law enforcement facilities cost per unit of development. This chapter also addresses the credits for payments of other revenues. The revenue credits are subtracted from the total law enforcement facilities cost per unit of development and the result is the law enforcement impact fee rates for Polk County.

Calls for Service and Criminal Investigations Cost per Unit of Development

The call for service and criminal investigation cost per unit of development (from chapters 4 and 6) are combined to determine the total law enforcement cost per dwelling unit or non-residential square foot.

Call for Service Cost per Unit of Development	+	Criminal Investigation Cost per Unit of Development	=	Law Enforcement Cost per Unit of Development

In Table 34, on the next page, the call for service and criminal investigation cost per unit of development (from Tables 20 and 33) are added together to determine the law enforcement cost per dwelling unit or non-residential square foot.

Table 34: Total Cost of Calls for Service and Criminal Investigations by Land Use Category

Land Use	Unit of Development	Calls for Service Cost of All Vehicles, Aircraft and Buildings	Criminal Investigations Cost of All Vehicles. Aircraft and Buildings	Law Enforcement Cost of All Vehicles, Aircraft and Buildings
Residential				
Single Family and Mobile Home	per dwelling unit	$ 237.04	41.41	$ 278.45
Multi Family	per dwelling unit	149.81	24.53	174.33
Non-Residential				
Hotel/Motel	per sq. ft.	0.55	0.09	0.64
Hospital/Clinic	per sq. ft.	1.29	0.19	1.48
Group Living	per sq. ft.	15.11	2.79	17.90
Office	per sq. ft.	1.24	0.28	1.52
Retail	per sq. ft.	0.88	0.10	0.98
Restaurant/Bar/Lounge	per sq. ft.	1.76	0.24	2.00
Industrial/Manufacturing	per sq. ft.	0.08	0.01	0.09
Leisure/Outdoors	per sq. ft.	0.63	0.05	0.69
Church	per sq. ft.	0.41	0.08	0.48
Schools/Colleges	per sq. ft.	17.38	2.47	19.85
Government/Public Buildings	per sq. ft.	1.19	0.11	1.31

Adjustments (Revenue Credits) and Impact Fees

The final step in determining the law enforcement impact fee is to reduce the cost per dwelling unit or non-residential square foot by subtracting any credits for other revenue from existing and new development that Polk County will use to pay for part of the cost of the same law enforcement facilities that are the basis of the impact fee.

Law Enforcement Cost per Unit of Development	-	Adjustment For Revenue Credits	=	Impact Fee per Unit of Development

New development will be given an adjustment for future payments of other revenues that are used to pay for the same new law enforcement facilities that are required to serve the new development.

Adjustments are *not* given for other payments that are *not* used for new law enforcement facilities needed for new development. Such an adjustment would extend to payments of all taxes for all purposes to all forms of governments, which contradicts the well-established system of restricting fees, charges, and many taxes for specific public facilities and services[4]. Adjustments are not given for revenues that are used for repair, maintenance or operating costs because impact fees are not used for such expenses.

The only revenue sources to be included in the adjustment are those which are used for law enforcement facilities capacity expansion according to law and local policy or practice.

The present practice of Polk County is to use general fund revenues to pay for all capital costs of law enforcement facilities that are not eligible for impact fees, such as replacement or renovation of existing buildings, vehicles and aircraft. General fund revenues are not used by Polk County to pay any portion of the cost of law enforcement capital facilities needed to serve new development, therefore there is no credit. As a result, the revenue credit per dwelling unit or square foot is 0% of the total law enforcement cost per unit of development. Table 35 shows the cost per dwelling unit or non-residential square foot from Table 34, the 0% revenue credit adjustment, and the impact fee after the credit is subtracted from the full cost.

[4] An example of this principle is found in the impact fee statutes for the State of Washington. In the following statute, a "system improvement" is a capital improvement that can be financed by impact fees. RCW 82.02.060(1)(b) requires an adjustment for revenue credits to be given for "...payments made or reasonably anticipated to be made by new development to pay for particular system improvements in the form of user fees, debt service payments, taxes, or other payments *earmarked for or proratable to the particular system improvement* (emphasis added);"

Table 35: Impact Fees by Land Use

Land Use	Total Law Enforcement Cost per Unit of Development	Adjustment (0% Revenue Credit)	Law Enforcement Impact Fee per Unit of Development	
Residential				
Single Family and Mobile Home	$ 278.45	0.00	$ 278.45	per dwelling unit
Multi Family	174.33	0.00	174.33	per dwelling unit
Non-Residential				
Hotel/Motel	0.64	0.00	0.64	per sq ft
Hospital/Clinic	1.48	0.00	1.48	per sq ft
Group Living	17.90	0.00	17.90	per sq ft
Office	1.52	0.00	1.52	per sq ft
Retail	0.98	0.00	0.98	per sq ft
Restaurant/Bar/Lounge	2.00	0.00	2.00	per sq ft
Industrial/Manufacturing	0.09	0.00	0.09	per sq ft
Leisure/Outdoors	0.69	0.00	0.69	per sq ft
Church	0.48	0.00	0.48	per sq ft
Schools/Colleges	19.85	0.00	19.85	per sq ft
Government/Public Buildings	1.31	0.00	1.31	per sq ft

Addendum

IMPACT FEES

FOR

LAW ENFORCEMENT FACILITIES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

December 28, 2006

1. INTRODUCTION

This addendum to the March 28, 2006 study of impact fees for law enforcement facilities for Polk County, Florida presents changes to data concerning "schools/colleges" land uses, based on more recent information provided by Polk County concerning the square footage of existing schools and colleges in Polk County.

The revised data for "schools/colleges" land uses are presented below in the tables from the March 28, 2006 study.

Table 12: Traffic Related Calls for Service (Allocated to Land Uses)

Land Use	Units of Development in Polk County Law Enforcement Service Area	ITE Trip Generation Rate ÷ 2 per Unit of Development	Total Trips	Percent of Trips Generated (Trips ÷ 956,319)	Annual Traffic Related Calls for Service per Unit of Development (% x 68,615)
Schools/Colleges	14,340,199 sq.ft.	0.00645	92,494	8.82%	6,054

Table 13: Total Annual Calls for Service by Land Use

Land Use	Annual Calls for Service at Land Use	Annual Traffic Related Calls for Service Allocated to Land Use	Total Annual Calls for Service by Land Use
Schools/Colleges	4,917	6,054	10,971

Table 14: Calls for Service by Land Use

Land Use	Total Annual Calls for Service by Land Use	Units of Development	Annual Calls for Service per Unit of Development
Schools/Colleges	10,971	14,340,199 sq.ft	0.0007650 per sq ft

Table 15: Patrol Vehicle Cost of Responses to Calls for Service at Land Use Categories

Land Use	Annual Calls for Service per Unit of Development		Annual Patrol Vehicle Cost at $7.42 per Call for Service	Total Patrol Vehicle Cost for 5 Year Life
Schools/Colleges	per sq. ft.	0.0007650	0.0057	0.0284

Table 16: Cessna Cost of Responses to Calls for Service at Land Use Categories

Land Use	Annual Calls for Service per Unit of Development		Annual Cessna Cost at $0.14 per Incident	Cessna Cost for 20 Year Life
Schools/Colleges	per sq. ft.	0.0007650	0.0001	0.0021

Table 17: Robinson R-22 Helicopter Cost of Responses to Calls for Service at Land Use Categories

Land Use	Annual Calls for Service per Unit of Development		Annual Robinson R-22 Helicopter Cost at $0.07 per Call for Service	Robinson R-22 Helicopter Cost for 20 Year Life
Schools/Colleges	per sq. ft.	0.0007650	0.0001	0.0011

Table 18: OH-58 Helicopter Cost of Responses to Calls for Service at Land Use Categories

Land Use	Annual Calls for Service per Unit of Development		Annual OH-58 Helicopter Cost at $0.60 per Call for Service	OH-58 Helicopter Cost for 20 Year Life
Schools/Colleges	per sq. ft.	0.0007650	0.0005	0.0092

Table 19: Law Enforcement Building Cost of Responses to Calls for Service at Land Use Categories

Land Use	Annual Calls for Service per Unit of Development		Law Enforcement Building Cost at $ 4.76 per Call for Service	Law Enforcement Building Cost for 40 Year Life
Schools/Colleges	per sq. ft.	0.0007650	0.0036	0.1458

Table 20: Total Capital Cost of Responses to Calls for Service at Land Use Categories

Land Use	Unit of Development	Call for Service Cost of All Vehicles, Aircraft and Buildings
Schools/Colleges	per sq. ft.	0.1866

Table 25: Traffic Related Criminal Investigations (Allocated to Land Uses)

Land Use	Units of Development in Polk County Law Enforcement Service Area		ITE Trip Generation Rate ÷ 2 per Unit of Development	Total Trips	Percent of Trips Generated (Trips ÷ 956,319)	Annual Traffic Related Criminal Investigations per Unit of Development (% x 4,250)
Schools/Colleges	14,340,199	sq.ft.	0.00645	92.494	8.82%	375

Table 26: Total Annual Criminal Investigations by Land Use

Land Use	Annual Criminal Investigations Direct to Land Use	Annual Traffic Related Criminal Investigations by Land Use	Total Annual Criminal Investigations by Land Use
Schools/Colleges	409	375	784

Table 27: Annual Criminal Investigations by Land Use

Land Use	Total Annual Criminal Investigations to Land Use	Units of Development	Annual Criminal Investigations per Unit of Development
Schools/Colleges	784	14,340,199	0.0000547 per sq ft

Table 28: Criminal Investigations Vehicle Cost of Criminal Investigations at Land Use Categories

Land Use	Annual Criminal Investigations per Unit of Development		Criminal Investigation Vehicle Cost at $32.81 per Criminal Investigation	Total Criminal Investigation Cost for 6 Year Life
Schools/Colleges	per sq. ft.	0. 0000547	0.0018	0.0108

Table 29: Cessna Cost of Criminal Investigations at Land Use Categories

Land Use	Annual Criminal Investigations per Unit of Development		Annual Cessna Aircraft Cost at $0.25 per Criminal Investigation	Total Cessna Cost for 20 Year Life
Schools/Colleges	per sq. ft.	0. 0000547	0.0000	0.0003

Table 30: Robinson R-22 Helicopter Cost of Criminal Investigations at Land Use Categories

Land Use	Annual Criminal Investigations per Unit of Development		Annual Robinson R-22 Helicopter Cost at $0.13 per Criminal Investigation	Total Robinson R-22 Helicopter Cost for 20 Year Life
Schools/Colleges	per sq. ft.	0. 0000547	0.0000	0.0001

Table 31: OH-58 Helicopter Cost of Criminal Investigations at Land Use Categories

Land Use	Annual Criminal Investigations per Unit of Development		Annual OH-58 Helicopter Cost at $1.08 per Criminal Investigation	Total OH-58 Helicopter Cost for 20 Year Life
Schools/Colleges	per sq. ft.	0. 0000547	0.0001	0.0012

Table 32: Law Enforcement Building Cost of Criminal Investigations at Land Use Categories

Land Use	Annual Criminal Investigations per Unit of Development		Law Enforcement Building Cost at $4.76 per Call for Service and Criminal Investigation	Law Enforcement Building Cost for 40 Year Life
Schools/Colleges	per sq. ft.	0. 0000547	0.0003	0.0104

Table 33: Total Capital Cost of Criminal Investigations at Land Use Categories

Land Use	Unit of Development	Criminal Investigation Cost of All Vehicles, Aircraft and Buildings
Schools/Colleges	per sq. ft.	0.0228

Table 34: Total Cost of Calls for Service and Criminal Investigations by Land Use Category

Land Use	Unit of Development	Calls for Service Cost of All Vehicles, Aircraft and Buildings	Criminal Investigations Cost of All Vehicles. Aircraft and Buildings	Law Enforcement Cost of All Vehicles, Aircraft and Buildings
Schools/Colleges	per sq. ft.	0.19	0.02	0.21

Table 35: Impact Fees by Land Use

Land Use	Total Law Enforcement Cost per Unit of Development	Adjustment (0% Revenue Credit)	Law Enforcement Impact Fee per Unit of Development
Schools/Colleges	0.21	0.00	0.21 per sq ft

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Governor

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KURT S. BROWNING
Secretary of State

May 17, 2007

Ms. Kathryn Courtney, Deputy Clerk
Finance and Accounting
Richard M. Weiss, Clerk to the Board
Post Office Box 988
Bartow, Florida 33831-0988

Dear Ms. Courtney:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated May 14, 2007 and certified copies of Polk County Ordinance Nos. 07-018 through 07-020, which were filed in this office on May 16, 2007.

Sincerely,

Liz Cloud (ak)

Liz Cloud
Program Administrator

LC/lbh

RECEIVED
05-21-07
Clerk Of The Board

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Richard M. Weiss
Clerk of the Circuit Court and County Court

County Recorder

Clerk, Auditor and Accountant to the Polk County Board of County Commissioners

Finance & Accounting to the Board of County Commissioners
330 West Church Street
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May 14, 2007

Liz Cloud , Program Administrator
Administrative Code
Florida Department of State
R. A. Gray Building
500 S. Bronough Street, Room 101
Tallahassee, Florida 32399-0250

Dear Ms. Cloud,

Enclosed is a certified copy of the following ordinance that was adopted by the Polk County Board of County Commissioners in regular session on May 9, 2007.

Ordinance No. 07-018 Amended, Restated and Consolidated Comprehensive Impact Fee

Ordinance No. 07-019 Adopts Amendment CPA 07S-08

Ordinance No. 07-020 Adopts Amendment LDC-07D-01

Please direct the official filing notification letter as follows:
Kathryn Courtney, Deputy Clerk
Finance and Accounting
P. O. Box 988
Bartow, Florida 33831-0988

Thank you for your assistance.

Richard M. Weiss
Clerk and Auditor

Kathryn Courtney

Kathryn Courtney, Deputy Clerk

STATE OF FLORIDA,)

COUNTY OF POLK)

I Richard M. Weiss, Clerk of the Board of County Commissioners of Polk County, Florida hereby certify that the foregoing is a true and correct copy of Ordinance No. 07-018, " Amended, Restated and Consolidated Comprehensive Impact Fee" adopted by the Board on May 09, 2007.

WITNESS my hand and official seal of said Board this 14th day of May 2007.

Richard M. Weiss
Clerk to the Board

By Kathryn Courtney
Kathryn Courtney
Deputy Clerk

ORDINANCE NO. 2007-035

AN ORDINANCE AMENDING POLK COUNTY ORDINANCE 07-018, THE POLK COUNTY AMENDED, RESTATED AND CONSOLIDATED COMPREHENSIVE IMPACT FEE ORDINANCE; PROVIDING FOR DEFINITIONS AND LEGISLATIVE FINDINGS RELATING TO MEDICAL OFFICE FACILITIES; PROVIDING FOR A MEDICAL OFFICE FACILITIES IMPACT FEE MITIGATION PROGRAM; PROVIDING FOR ADDITIONAL REVIEW REQUIREMENTS FOR EDUCATIONAL SYSTEM IMPACT FEES; PROVIDING FOR ADOPTION OF AN ADDENDUM TO THE STUDY TITLED IMPACT FEES FOR JAIL FACILITIES; PROVIDING FOR ADOPTION OF AN AMENDED CORRECTIONAL FACILITIES IMPACT FEE RATE SCHEDULE; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a medical manpower study conducted by the University of Florida and Shands Hospital has shown that there is a significant shortage in the number of practicing physicians in Polk County to serve the demand of the County population; and

WHEREAS, Polk County is committed to helping all residents of the County obtain access to quality, affordable health care as a core part of the County's economic development plans; and

WHEREAS, the Board wishes to assist in reducing the shortage in the number of practicing physicians in Polk County by creating a Medical Office Facilities Impact Fee Mitigation Program for new or expanding medical office facilities in the County; and

WHEREAS, an additional review requirement relating to the Educational System Impact Fees will simplify the process of annual adjustments based on legislative funding to meet class size amendment mandates; and

WHEREAS, an updated study has been completed relating to Impact Fees for Correctional Facilities which has recommended a reduction of those impact fees as applied to Schools/Colleges.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

SECTION 1: Section 1.02 of Ordinance 07-018, the Polk County Amended,

Restated and Consolidated Comprehensive Impact Fee Ordinance, is amended to include the following definition:

SECTION 1.02. DEFINITIONS

"Medical Office Facility" or "Medical Office Facilities" shall mean Capital Facilities Impact Construction which will provide facilities to house new or expanding medical offices in order to accommodate additional practicing physicians to help alleviate the significant shortage of practicing physicians in the County.

SECTION 2: Section 1.04 of Ordinance 07-018, the Polk County Amended, Restated and Consolidated Comprehensive Impact Fee Ordinance, is amended to include the following paragraph:

SECTION 1.04 FINDINGS

O. The Board hereby finds that there is a significant shortage in the number of practicing physicians in the County to serve the demand of the County population. This shortage has been documented in a medical manpower study conducted by the University of Florida and Shands Hospital. The County is committed to helping all residents of the County obtain access to quality, affordable health care as a core part of the County's economic development plans. Accordingly, the Board wishes to recruit new Medical Office Facilities and encourage the expansion of existing Medical Office Facilities which will accommodate additional practicing physicians

in Polk County, Florida by creating the Medical Office Facilities Impact Fee Mitigation Program.

SECTION 3: The following new Section 2.07 is hereby added to Ordinance 07-018, the Polk County Amended, Restated and Consolidated Comprehensive Impact Fee Ordinance, to read as follows:

SECTION 2.07. MEDICAL OFFICE FACILITIES IMPACT FEE MITIGATION PROGRAM.

A. To be eligible for a Medical Office Facilities Impact Fee Mitigation, the Capital Facilities Impact Construction must meet the following requirements:

1. Qualify as a Medical Office Facility as defined herein, with a commitment to maintain such Medical Office Facility within the County for a minimum of five (5) years; or
2. Qualify as an Owner of real property upon which Capital Facilities Impact Construction is to occur, which facilities shall be leased for an initial term of no less than five (5) years to a Medical Office Facility that qualifies for a Medical Office Facilities Impact Fee Mitigation under category (B)(1) above.

B. Any person seeking a Medical Office Facilities Impact Fee Mitigation shall file an application for mitigation with the County Manager, along with an Administrative Review Fee of $500 for review of the application, prior to the Impact Fee payment date pursuant to Section 2.01 for the subject Capital Facilities Impact Construction. The application shall contain:

1. A designation of the Capital Facilities Impact Construction for which the application is being submitted, including a current and complete legal description of the property upon which the Medical Office Facility is proposed to be located;

2. The name and address of the Owner of the property upon which the Medical Office Facility is proposed to be located;

3. Proof that the Capital Facilities Impact Construction will be for a Medical Office Facility that will accommodate additional practicing physicians in Polk County, Florida for a minimum of five (5) years;

4. A notarized affidavit and all necessary supporting evidence affirming that the requirements of subsection (B)(1) or (B)(2) above will be met within one (1) year of the date the Certificate of Occupancy is issued; and

5. Other necessary information as determined by the County Manager.

C. Any Applicant or Owner who submits an Application for Medical Office Facility Impact Fee Mitigation pursuant to this Section and desires the immediate issuance of a Certificate of Occupancy prior to approval of the application shall pay prior to the issuance of the Certificate of Occupancy the Impact Fees imposed herein or as set forth in any applicable Annual Index Resolution. Any difference between the amount paid and the amount due, should the County Manager approve and accept the application, shall be refunded to the Applicant or Owner.

D. If the Capital Facilities Impact Construction qualifies under subsection (B)(1) or (B)(2) above, either the Medical Office Facility or the Owner, but not both, shall

be eligible to receive a Medical Office Facilities Impact Fee Mitigation in the amount of 50% of the total Impact Fees. No more than one impact fee mitigation may be granted for each Capital Facilities Impact Construction.

E. If the County Manager finds that the Capital Facilities Impact Construction meets the requirements provided herein for mitigation, the County Manager shall bring an Impact Fee Mitigation Agreement to the Board, which shall contain, but not be limited to, the Polk County Impact Fee Mitigation Application for Medical Office Facilities and any other documents as requested by the County Manager.

F. The amount of the Impact Fees shall not be increased to replace any revenue lost due to the Medical Office Facilities Mitigation Program.

SECTION 4: The following new Section 6.06 is hereby added to Ordinance 07-018, the Polk County Amended, Restated and Consolidated Comprehensive Impact Fee Ordinance, to read as follows:

SECTION 6.06. REVIEW REQUIREMENT. In addition to the general Review Requirements set out in this Ordinance in Section 12.01, each year, no later than ninety (90) days after receipt of notice of state funding for the class size amendment, the Polk County School Board shall report to the Board of County Commissioners, any and all state funding to be used for implementation of the class size amendment (Art. IX, Sec. 1, *Florida Constitution)*, which funding shall be used to revise the Educational System Impact Fee imposed hereby for the next fiscal year. Upon receipt of the report of state funding the County Manager shall review the funding levels, request an update of the Educational System Impact Fees based on the funding levels, and bring forth to the Board a proposed Resolution adjusting the Educational System Impact Fee for the next

fiscal year. In the event that the level of state funding shall require an increase in the Educational System Impact Fee, the Notice Requirements of Section 12.04 of this Ordinance shall apply. If the level of state funding requires a reduction in the amount of Educational System Impact Fees to insure that growth does not pay more than its fair share, then the Resolution reducing such fees shall take effect immediately upon adoption without need for further notice.

SECTION 5: Section 1.05(C) of Ordinance 07-018, the Polk County Amended, Restated and Consolidated Comprehensive Impact Fee Ordinance, is amended to read as follows:

SECTION 1.05. ADOPTION OF IMPACT FEE STUDIES.

(C) "Impact Fees for Jail Facilities in Polk County, Florida", dated June 2, 2005, prepared by Henderson, Young & Company, as amended by Addendum dated June 24, 2007 (the "Correctional Facilities Impact Fee Study"). The Correctional Facilities Impact Fee Study is attached hereto as Appendix C.

SECTION 6: Section 5.03(B) of Ordinance 07-018, the Polk County Amended, Restated and Consolidated Comprehensive Impact Fee Ordinance, is amended to read as follows:

SECTION 5.03. IMPOSITION OF CORRECTIONAL FACILITIES IMPACT FEES.

(B) For the period commencing with the effective date of this Ordinance, all Correctional Facilities Impact Construction occurring within the County shall pay Correctional Facilities Impact Fee rates in the amounts established within the

Correctional Facilities Impact Fee Rate Schedule, as amended, which is attached hereto as Attachment 3 and incorporated herein by reference.

SECTION 7: SEVERABILITY. If any clause, section or provision of this Ordinance or any Impact Fee imposed pursuant to this Ordinance shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Ordinance or remaining Impact Fees shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 8: EFFECTIVE DATE. A certified copy of this Ordinance shall be filed in the Department of State by the Clerk of the Board within ten (10) days after enactment by the Board and the Ordinance shall take effect as provided by law.

DULY ADOPTED in regular session, this 11th day of July, 2007.

BOARD OF COUNTY COMMISSIONERS
OF POLK COUNTY, FLORIDA

BY: _____
Chairman

ATTEST: Kathryn Courtney
Clerk

(SEAL)

ATTACHMENT 3

AMENDED

CORRECTIONAL FACILITIES

IMPACT FEE RATE SCHEDULE

LAND USE CATEGORY	IMPACT FEE RATE
Residential:	
Single Family	$131.00/dwelling unit
Multi-family	$72.00/dwelling unit
Mobile home	$122.00/dwelling unit
Non-Residential:	
Hotel/Motel	$0.31/square foot
Hospital	0.15/square foot
Group Living	0.07/square foot
Office	0.19/square foot
Retail	0.50/square foot
Restaurant/Bar/Lounge	1.48/square foot
Industrial/Manufacturing	0.07/square foot
Leisure/Outdoors	0.24/square foot
Church	0.22/square foot
Schools/Colleges	0.11/square foot[1]
Govt/Public Buildings	0.41/square foot

[1] Correctional Impact Fee for Schools/Colleges reduced on the basis of Addendum to Impact Fees for Jail Facilities dated 6/24/07.

APPENDIX C

CORRECTIONAL FACILITIES IMPACT FEE STUDY

Final Report

IMPACT FEES

FOR

JAIL FACILITIES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

June 2, 2005

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1. INTRODUCTION

Purpose of This Study

This study of impact fees for jail facilities in Polk County, Florida presents the methodology, summarizes the data, and explains the calculation of the fees. The methodology is designed to comply with the requirements of Florida law.

Definition and Rationale of Impact Fees

Impact fees are charges paid by new development to reimburse local governments for the capital cost of public facilities that are needed to serve new development and the people who occupy the new development. New development is synonymous with "growth."

Local governments charge impact fees on either of two bases. First, as a matter of policy and legislative discretion, they may want new development to pay the full cost of its share of new public facilities because that portion of the facilities would not be needed except to serve the new development. In this case, the new development is required to pay for all the cost of its share of new public facilities.

On the other hand, local governments may use other sources of revenue to pay for the new public facilities that are required to serve new development. If, however, such revenues are not sufficient to cover the entire costs of new facilities necessitated by new development, the new development may be required to pay an impact fee in an amount equal to the difference between the total cost and the other sources of revenue.

There are many kinds of "public facilities" that are needed by new development, including jail facilities, parks, emergency medical services, schools, roads, and other government facilities. This study covers jail facilities in Polk County, Florida. Impact fees for jail facilities are charged to all development within Polk County, as explained in chapter 2.

Rules Governing Impact Fees in Florida

Impact fees for public facilities have been upheld by the Florida Supreme Court Several court cases[1] provide direction in three broad areas of the development of impact fees: (1) who pays, and how much (the "fair share" rules), (2) where and how the fee can be used (the dual "nexus of benefit" rules), and (3) offsets against the fee (the "credits" rules).

First, the "fair share" rules require that impact fees can be charged only for the portion of the cost of public capital facilities that is attributable to new development. Impact fees cannot be charged to pay for the cost of reducing or eliminating deficiencies in existing facilities. Within this broad rule, specific guidance is given in several areas:

- It is permitted to distinguish among the impacts of different types of growth in establishing fee amounts (i.e., single family homes can be shown to have different impacts than multi-family dwelling units or mobile homes, therefore the impact fees for each type of land use can be different than the other types).
- Fee-payers should be able to pay a smaller fee if they can demonstrate that their development will have less impact than is presumed in the calculation of the impact fee schedule for their classification of property (i.e., through land use restrictions), and
- Costs of facilities that will be used by new development and existing users must be apportioned between the two groups in determining the amount of the fee.

Second, the dual "nexus of benefit" rules require a demonstrated reasonable connection (1) between the need for public capital facilities and the growth from the fee-paying development, and (2) between the expenditure of fee revenue and the benefits received by the fee-paying development. These two conditions limit where and when impact fees can be collected and used.

There are many ways that the nexus of benefit can be established, including personal use and use by others in the family or business (direct benefit), use by

[1] The following five significant court cases guide the development of impact fees in Florida: Contractors and Builders Association of Pinellas County v. City of Dunedin, 329 So.2d 314 (Fla. 1976); Hollywood, Inc. v. Broward County, 431 So.2d 606 (Fla. 4th DCA 1983); Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County, 446 So.2d 140 (Fla. 4th DCA 1983); and Seminole County v. City of Casselberry, 541 So.2d 666 (Fla. 5th DCA 1989); City of Ormond Beach v. County of Volusia, 535 So.2d 302 (Fla. 5th DCA 1968). The Local Government Comprehensive Planning and Land Development Regulation Act also touches on some aspects of impact fees.

persons who provide goods or services to the fee-paying property (indirect benefit), and geographical proximity (presumed benefit). The connections among needs, benefits and fees will vary according to the type of facility; jail facilities will have different nexus of benefits criteria than roads. The nexus of benefit for jail facilities will be based on the demand for jail facilities by each type of residential development. A detailed description of this data is presented later in this study.

Another connection among needs, benefits and fees can be the geographical relationship between a fee-paying development and the impact on a public capital facility. Some impact fees for roads or parks use geographical zones for calculating, collecting and spending impact fees. The benefits provided by jail facilities are not limited to geographic areas surrounding each jail facility. The Polk County Sheriff's Office Department of Detention houses arrestees and sentenced prisoners (with sentences up to a maximum of 1 year) associated with incidents and crimes committed throughout the County, including municipalities. The jail facilities function as a single system, and all residential properties benefit from improvements to any part of the system, therefore the jail facilities impact fee for each type of residential development is calculated, collected, and expended in a single "zone" covering the entire geographic area of Polk County.

Furthermore, the fee revenue must be expended within a reasonable period of time, but there is no single maximum limit that applies to all impact fee expenditures. Explicit limitations on the expenditure of fees must be adequate to guide government personnel, and fee revenue must be earmarked for specific uses related to the public capital facilities.

Finally, the "credits" rules allow a fee-payer to have an impact fee reduced to reflect (1) contributions of land, cash, facilities, or other assets that meet the same need as the fee, and (2) future payments of taxes that would ordinarily be used for the same public capital facilities for which the impact fee is being charged. Without such credits, the fee-paying development might pay more than its fair share. Court cases and legislation do not prohibit a local government from establishing reasonable constraints on determining credits. For example, the location, quality and design of a donated public facility should conform to local standards for such facilities.

Data Sources

The data in this study of impact fees for jail facilities in Polk County, Florida was provided by Polk County, unless a different source is specifically cited.

Data Rounding

The data in this study was prepared using computer spreadsheet software. In some tables in this study, there will be very small variations from the results that would be obtained using a calculator to compute the same data. The reason for these insignificant differences is that the spreadsheet software was allowed to calculate results to more places after the decimal than is reported in the tables of these reports. The calculation to extra places after the decimal increases the accuracy of the end results, but causes occasional differences due to rounding of data that appears in this study.

2. NEXUS OF BENEFITS OF CORRECTIONAL FACILITIES

As described in the introduction, there must be a dual nexus between the benefits of jail facilities and new development that is charged an impact fee to pay for a portion of the jail facilities that it needs. This chapter is devoted to an analysis of the nexus.

There are several considerations that affect the "rational nexus of benefits" for jail facilities impact fees: (A) responsibility for jail facilities, (B) the need for new jail facilities for new development, (C) the type of property that receives the benefits from new jail facilities, and (D) the location of the property in relation to the new jail facilities.

A. Responsibility for Jail Facilities.

The Polk County Sheriff's Office Department of Detention operates 2 jail facilities: the Central County Jail (Bartow) and the South County Jail, with a combined rate capacity[2] of 1,808 beds (see Table 1) Both jail facilities provide a full range of security (minimum to maximum) for males and females, adults and juveniles.

Table 1: Inventory of Jail Facilities

Jail Facility	Number of Certified Jail Beds
Central County Jail	800
South County Jail	1,008
Total Certified Capacity	1,808

[2] The rated bed capacity is considered to be the original design capacity plus or minus capacity changes resulting from building additions, reduction or revisions. A total "rated bed" is one that could be occupied by a prisoner 100% of the time.

B. The Need for New Jail Facilities for New Development

The need for jail facilities in Polk County is determined by considering level of service factors such as the daily jail population (average and peak), flexibility of the facilities to handle the varied inmate populations (male/female, adult/juvenile), the need for special areas for medical, disciplinary segregation, and intake/booking, jail occupancy (crowding) and the arrest rate per unit of development.

Table 2 lists the incidents[3] in 2004 by all agencies that booked inmates into Polk County's jail facilities, including the Polk County Sheriff and other law enforcement agencies operating in Polk County (i.e., city police departments, Circuit and County Courts, Florida Highway Patrol, Parole and Probation, etc.).

Table 2: 2004 Incidents For All Agencies

Arresting Agency	2004 Incidents	Percent Of 2004 Incidents
Polk County Sheriff Office	18,349	56.2%
Auburndale Police Department	467	1.4%
Bartow PD	1,050	3.2%
Davenport PD	59	0.2%
Dundee PD	98	0.3%
Eagle Lake PD	78	0.2%
Ft. Meade PD	279	0.9%
Frostproof PD	54	0.2%
Haines City PD	474	1.5%
Lake Alfred PD	123	0.4%
Lake Hamilton PD	46	0.1%
Lakeland PD	3,299	10.1%
Lake Wales PD	621	1.9%
Mulberry PD	206	0.6%
Winter Haven	995	3.0%
Other Agencies	6,451	19.8%
Total	32,649	100.0%

[3] Throughout this study, the term "incident" is used to represent the activities that lead to an individual being booked into the jail. The study focuses on the incidents, rather than the number of bookings or the number of persons booked, because some bookings involve more than one incident, therefore incident-based analysis is more accurate.

Table 3 lists the growth in Countywide population and inmate population in Polk County. During the past 14 years, Countywide population increased at an average rate of 1.8% per year. During the same time period, the peak inmate population increased at an average rate of 5.7% per year. The increase in inmate population exceeds the increase in total population because of increases in incarceration rates due to increased law enforcement activity, some of which is caused by additional criminal offenses identified in new laws adopted by the legislature.

The increase in inmate population that exceeds the increase in Countywide population is not attributable to new development, and the County and existing population is responsible for paying for the increase in jail capacity needed to accommodate the additional inmates that result from increased incarceration rates from increased law enforcement activity.

However, the incident rates per unit of development, described later in Chapter 4, demonstrate that each unit of development, including new development, correlates to an average number of incidents that lead to bookings in Polk County's jail facilities. Therefore, new development creates the need for additional jail facilities at least equal to the rate of growth in the Countywide population.

Table 3: Jail Facilities Inmates and Jail Beds Per 1,000 Population

Year	Countywide Population	Peak Inmate Population	Inmates per 1,000 Population
1989	396,047	1,315	3.320
1990	405,382	1,300	3.207
1991	412,043	1,417	3.439
1992	417,223	1,425	3.415
1993	424,705	1,459	3.435
1994	432,594	1,396	3.227
1995	440,412	1,471	3.340
1996	446,520	1,639	3.671
1997	454,112	1,889	4.160
1998	461,774	2,061	4.463
1999	475,840	2,078	4.367
2000	483,924	1,894	3.914
2001	491,851	2,004	4.074
2002	502,385	2,103	4.186
2003	510,469	2,839	5.562

C. Types of Property Benefiting from New Jail Facilities:

The incident rates per unit of development, described later in Chapter 4, demonstrate that inmates are booked into Polk County jail facilities as the result of incidents that occur at all types of properties in Polk County. Jail facilities therefore provide benefits to all types of properties. As a result, the jail facilities impact fees are charged to all residential and non-residential development throughout Polk County. For ease of administration, the many different land use types are organized in 14 categories for the purpose of calculating and collecting the jail facilities impact fee.

D. Location of Property Receiving Benefits from New Jail Facilities

As described earlier, a nexus of benefits is required between a new unit of development and the jail facilities that are paid for by the impact fees from new development. One method of connecting a unit of development and a jail facility would be to establish impact fee "zones" within the jail facility service area. All impact fees paid by new development in the zone would be required to be spent on new jail facilities in the same zone.

The Polk County Sheriff's Office Department of Detention houses arrestees and sentenced prisoners (with sentences up to a maximum of 1 year) associated with incidents and crimes committed throughout the County, including municipalities. The jail facilities function as a single system, and all properties benefit from improvements to any part of the system, therefore the jail facilities impact fees are to be charged uniformly in a single impact fee district encompassing all of Polk County.

3. CAPITAL COST PER JAIL INCIDENT

This chapter identifies the capital cost of a jail facilities that is the basis for the capital cost per incident (i.e., processing within the county jail system as a result of an arrest, warrant, court imposed sentence, etc.).

Jail Facilities Cost Per Jail Bed

The jail facilities cost per jail bed is calculated by dividing the cost of jail facilities by the capacity (i.e., number of jail beds) that the jail facilities cost will provide.

Jail Facility Cost	+	Capacity (Number of Jail Beds)	=	Capital Cost Per Jail Bed

Table 4 shows the cost of the most recent jail facility constructed in Polk County, the South County Jail. Polk County is currently in the beginning planning stages for a future expansion of their jail facilities but the cost analysis for future projects is not yet available, therefore the cost per jail bed in this study is based on the past cost of the current jail facilities. The "bottom line" of Table 4 is a cost per jail bed of $40,852.03.

Table 4: Capital Cost Per Jail Bed

Cost Component	Total Cost per Component
Land	$ 251,100
Building and Equipment	40,927,746
Total Cost	$ 41,178,846
Jail Capacity (beds)	1,008
Cost per Jail Bed	$ 40,852.03

Annualized Cost Per Jail Bed

The annualized cost per jail bed is calculated by dividing the jail facilities cost per jail bed by the useful life of each component.

Capital Cost Per Jail Bed	÷	Useful Life	=	Annualized Cost Per Jail Bed

The jail facilities cost per jail bed (from Table 4) and the number of years of useful life of each cost component of the facilities is listed in Table 5. The annualized cost of the jail facilities is calculated by dividing the cost per bed by the useful life of the jail. The result of Table 5 is an annualized cost of $1,021.30 per jail bed.

Table 5: Annualized Capital Cost Of A Jail Bed

Cost Per Jail Bed	Useful Life (years)	Annual Cost
$ 40,852.03	40	$ 1,021.30

Cost Per Jail Bed Per Incident

The final step in determining the jail bed cost per incident is to divide the annual cost per jail bed by the number of annual incidents per jail bed.

Annualized Cost Per Jail Bed	÷	Annual Incidents Per Jail Bed	=	Jail Bed Cost Per Incident

Table 6 shows that during 2004, 32,649 incidents were processed into the County jail system. During the same year, the jail capacity was 1,808 beds. The result is an average of 18.06 annual incidents per jail bed.

Table 6: Annual Incidents per Jail Bed

Annual Incidents	Jail Beds	Annual Incidents Per Jail Bed
32,649	1,808	18.06

In Table 7 the jail facility capital cost per incident is calculated by dividing the annual cost per jail bed (from Table 5) by the annual number of incidents per jail bed (from Table 6). The result of Table 7 is $56.56 per incident.

Table 7: Jail Facilities Cost Per Incident

Annual Cost Per Jail Bed	Annual Incidents Per Jail Bed	Capital Cost Per Incident
$ 1,021.30	18.06	$ 56.56

4. CAPITAL COST OF INCIDENTS BY TYPE OF LAND USE

This chapter identifies the number and cost of incidents at each of 14 different categories of land use.

Annual Incident Rate Per Unit Of Development

The annual incident rate per unit of development (i.e., dwelling unit or square foot of non-residential development) is calculated by dividing the annual incidents associated with each type of land use by the number of dwelling units or square feet of non-residential development for each type of land use in Polk County.

Annual Incidents Associated With Each Type Of Land Use	+	Dwelling Units Or Square Feet Of Each Type Of Land Use	=	Annual Incidents Per Unit Of Development

During 2004 a total of 32.649 incidents were processed (i.e., booked) by the Sheriff's Office. The incidents for all arresting agencies were reviewed and analyzed. Each incident was identified according to the type of land use at which the incident occurred that resulted in the arrest and incident.

The booking records contain an incident number that can be linked to the Sheriff's incident database. The incident database contains a variety of information regarding the incident which resulted in an arrest and booking, including the address at which the incident occurred or indication of a traffic-related incident occurring on a roadway. The addresses of the non-traffic related incidents were matched with the Property Appraiser data to identify the type of property (i.e., single family residence, office, retail, etc) based on the Department of Revenue code for that address. Of the 32,649 Polk County Jail incidents, 10,063 could be matched to an incident report in the incident database that contained sufficient data to identify the type of land use. The remaining incidents were generated from warrant arrests, the Marchman Act, and other actions which did not generate an incident report or the incident could be linked to an incident report but that incident report lacked data to determine the type of land use.

The 10,063 incidents are analyzed in Tables 8 through 10 to determine an average incident rate per unit of development. The incidents are either direct to land uses (i.e., the incident that resulted in a booking occurred at a specific type of property such as a residence or business) or they were traffic-related (the incident that resulted in a booking occurred on a roadway). Of the 10,063 incidents analyzed 5,008 (49.8%) occurred at a specific type of property and 5,055 (50.2%) are traffic-related.

The total 32,649 incidents are presumed to occur at land uses and at traffic-related incidents in the same ratio as the 10,063 incidents for which locations were identifiable. Therefore, 49.8% of 32,649 incidents are analyzed as traceable to a land use in the incidents analyzed, and 50.2% are analyzed as traffic-related. This results in 16,248 incidents analyzed on the basis of land uses, and 16,401 incidents analyzed on the basis of traffic locations.

Table 8 on the next page, contains the analysis of incidents traceable to land uses. The first column lists 14 types of land uses for which impact fee rates are calculated. The second column shows the distribution of the 5,008 incidents that could be identified at a specific land use. The third column shows the percent distribution of these 5,008 incidents among the land use categories. In the last column the total 16,248 incidents analyzed on the basis of land use is allocated among the 14 land use categories using the percent distribution in the third column.

Table 8: Incidents At Specific Types of Land Uses

Land Use	Annual Incidents Identifiable To Land Use (sample)	Percent Of County-wide Incidents Identifiable To Land Use	Incidents Allocated To Land Uses (% x 16,248)
Residential			
Single Family	2,107	42.07%	6,836
Multi-Family	217	4.33%	704
Mobile Home	1,238	24.72%	4,017
Non-Residential			
Hotel/Motel	98	1.96%	318
Hospital	1	0.02%	3
Group Living	7	0.14%	23
Office	124	2.48%	402
Retail	676	13.50%	2,193
Restaurant/Bar/Lounge	100	2.00%	324
Industrial/Manufacturing	105	2.10%	341
Leisure/Outdoors	166	3.31%	539
Church	25	0.50%	81
Schools/Colleges	34	0.68%	110
Government/Public Bldgs	110	2.20%	357
Total	5,008		16,248

The traffic-related incidents are allocated to land uses on the basis of the amount of traffic generated by each type of land use. In Table 9 on the next page, the number of dwelling units and square feet of non-residential construction in the Polk County is multiplied times the number of trips that are generated by each land use type as reported in the 7th Edition of Trip Generation by the Institute of Transportation Engineers (ITE). (The trip rates in are one-half of ITE's trip rates in order to account for the trips each land use generates while excluding the "return" trip). The result is the total trips associated with each land use type. The percent of trips associated with each land use type is calculated from the total of all trips.

In the final calculation in Table 9 the total 16,401 annual incidents that are traffic-related (5,055 traceable + 11,346 allocated) is allocated among the land use types using the percent of trips generated.

Table 10: Total Annual Incidents By Type of Land Use

Land Use	Annual Incidents Direct To Land Use	Annual Traffic-Related Incidents By Land Use	Total Annual Incidents By Land Use
Residential			
Single Family	6,836	4,626	11,462
Multi-Family	704	750	1,454
Mobile Home	4,017	1,175	5,191
Non-Residential			
Hotel/Motel	318	82	400
Hospital	3	38	41
Group Living	23	43	65
Office	402	356	758
Retail	2,193	4,499	6,692
Restaurant/Bar/Lounge	324	685	1,009
Industrial/Manuf.	341	1,603	1,944
Leisure/Outdoors	539	1,716	2,254
Church	81	39	120
Schools/Colleges	110	12	123
Government/Public Bldgs	357	778	1,135
Total	16,248	16,401	32,649

The final step in determining the annual incident rate per unit of development is shown in Table 11 on the next page. The total annual incidents for each type of land use (from Table 10) are divided by the number of dwelling units or square feet of structures to calculate the annual incident rate per dwelling unit or square foot. The units of development are the same as was used to determine traffic-related incidents (see Table 9).

The results in Table 11 show how many times an average unit of development has an incident which generates a booking in the Polk County jail system. For example, a single family dwelling unit has an average of 0.08477 booking-related incidents per year. This is the same as saying that 8.477% of single family dwellings units have a booking-related incident in a year. Another way of

understanding this information is that a single family dwelling unit would generate an incident resulting in a booking once every 11.8 years.

Table 11: Annual Incidents Per Unit Of Development

Land Use	Total Annual Incidents By Land Use	Units Of Development in Polk County		Annual Incidents Per Unit of Development
Residential				
Single Family	11,462	135,215	d.u.	0.08477 per dwelling unit
Multi-Family	1,454	31,221	d.u.	0.04657 per dwelling unit
Mobile Home	5,191	65,862	d.u.	0.07882 per dwelling unit
Non-Residential				
Hotel/Motel	400	2,803,973	sq.ft.	0.00014 per sq. ft.
Hospitals	41	603,898	sq.ft.	0.00007 per sq. ft.
Group Living	65	1,959,558	sq.ft.	0.00003 per sq. ft.
Office	758	9,041,369	sq.ft.	0.00008 per sq. ft.
Retail	6,692	29,306,458	sq.ft.	0.00023 per sq. ft.
Restaurant/Bar/Lounge	1,009	1,505,840	sq.ft.	0.00067 per sq. ft.
Industrial/Manufacturing	1,944	64,260,300	sq.ft.	0.00003 per sq. ft.
Leisure/Outdoors	2,254	20,577,737	sq.ft.	0.00011 per sq. ft.
Church	120	1,186,525	sq.ft.	0.00010 per sq. ft.
Schools/Colleges	123	267,273	sq.ft.	0.00046 per sq. ft.
Government/Public Bldgs	1,135	6,061,741	sq.ft.	0.00019 per sq. ft.

Annual Incident Cost Per Unit Of Development

The annual cost of incidents per unit of development is determined by multiplying the annual incidents per unit of development (from Table 11) times the capital cost per incident (from Table 7):

Annual Incidents Per Unit Of Development	x	Capital Cost Per Incident	=	Annual Incidents Cost Per Unit Of Development

In Table 12 each incident rate is multiplied by $56.56 (the capital cost per incident from Table 7) resulting in the annual capital cost per unit of development.

Table 12: Annual Cost of Jail Facilities By Type of Land Use

Land Use	Annual Incidents Per Unit of Development	Annual Capital Cost At $56.56 Per Unit of Development
Residential		
Single Family	0.08477 per dwelling unit	$4.7942 per dwelling unit
Multi-Family	0.04657 per dwelling unit	2.6340 per dwelling unit
Mobile Home	0.07882 per dwelling unit	4.4580 per dwelling unit
Non-Residential		
Hotel/Motel	0.00014 per sq. ft.	0.0081 per sq. ft.
Hospitals	0.00007 per sq. ft.	0.0039 per sq. ft.
Group Living	0.00003 per sq. ft.	0.0019 per sq. ft.
Office	0.00008 per sq. ft.	0.0047 per sq. ft.
Retail	0.00023 per sq. ft.	0.0129 per sq. ft.
Restaurant/Bar/Lounge	0.00067 per sq. ft.	0.0379 per sq. ft.
Industrial/Manufacturing	0.00003 per sq. ft.	0.0017 per sq. ft.
Leisure/Outdoors	0.00011 per sq. ft.	0.0062 per sq. ft.
Church	0.00010 per sq. ft.	0.0057 per sq. ft.
Schools/Colleges	0.00046 per sq. ft.	0.0260 per sq. ft.
Government/Public Bldgs	0.00019 per sq. ft.	0.0106 per sq. ft.

5. IMPACT FEE PER UNIT OF DEVELOPMENT

In this chapter the annual incident cost per unit of development (from Chapter 4) is used to calculate the total jail facilities cost over the economic life of new structures. This chapter also addresses the credits for payments of other revenues. The result is the jail facilities impact fee rates for Polk County.

Total Cost Per Unit Of Development

Jail Facilities impact fees are determined by charging the annual cost for a period equal to the expected economic life of new development.

Annual Jail Facility Cost Per Unit of Development	x	Economic Life Of Development	=	Total Jail Facility Cost Per Unit Of Development

Impact fees should pay for the cost of providing capital facilities for the life of the building paying the impact fee. The building needs to pay for the demands it places on jail facilities for as long as the expected life of the newly constructed development. The economic life time frame used in the impact fee calculation is 27.5 years for residential structures and 39 years for non-residential structures. These time frames are based on I.R.S. guidelines for the economic life of these two classes of structures.

In Table 13 the total jail facility cost per unit of development is calculated by multiplying the annual cost (from Table 12) by the number of years of economic life of each type of land use.

Table 13: Total Cost of Jail Facilities By Type of Land Use

Land Use	Annual Capital Cost of Jail Facilities Per Unit Of Development	Economic Life Of Development (years)	Total Jail Facilities Cost Per Unit Of Development
Residential			
Single Family	$4.7942	27.5	$131.84 per dwelling unit
Multi-Family	2.6340	27.5	72.44 per dwelling unit
Mobile Home	4.4580	27.5	122.59 per dwelling unit
Non-Residential			
Hotel/Motel	0.0081	39.0	0.31 per sq. ft.
Hospital	0.0039	39.0	0.15 per sq. ft.
Group Living	0.0019	39.0	0.07 per sq. ft.
Office	0.0047	39.0	0.19 per sq. ft.
Retail	0.0129	39.0	0.50 per sq. ft.
Restaurant/Bar/Lounge	0.0379	39.0	1.48 per sq. ft.
Industrial/Manuf.	0.0017	39.0	0.07 per sq. ft.
Leisure/Outdoors	0.0062	39.0	0.24 per sq. ft.
Church	0.0057	39.0	0.22 per sq. ft.
Schools/Colleges	0.0260	39.0	1.01 per sq. ft.
Government/Public Bldgs	0.0106	39.0	0.41 per sq. ft.

Adjustments (Revenue Credits) and Impact Fees

The final step in determining the jail facilities impact fee is to reduce the cost per dwelling unit or non-residential square foot by subtracting any credits for other revenue from existing and new development that Polk County will use to pay for part of the cost of new jail facilities.

Jail Facilities Cost Per Unit Of Development	-	Adjustment For Revenue Credits	=	Impact Fee Per Unit Of Development

New development will be given an adjustment for future payments of other revenues that are used to pay for the same new jail facilities that are required to serve the new development.

Adjustments are *not* given for other payments that are *not* used for new jail facilities needed for new development. Such an adjustment would extend to payments of all taxes for all purposes to all forms of governments, which contradicts the well-established system of restricting fees, charges, and many taxes for specific public facilities and services[4]. Adjustments are not given for revenues that are used for repair, maintenance or operating costs because impact fees are not used for such expenses.

The only revenue sources to be credited are those which are used for jail facilities capacity expansion according to law and local policy or practice.

The present practice of Polk County is to use general fund revenues and bonds to pay for all capital costs of jail facilities that are not eligible for impact fees, such as replacement or renovation of existing jail facilities and construction of facilities to serve increasing incarceration rates. General fund revenues and bond proceeds will not used by Polk County to pay any portion of the cost of jail capital facilities needed to serve new development, therefore there is no credit, and as a result, there is no reduction of the total cost. Impact fees paid by new development can be used to repay a portion of debt service for bonded debt, thus paying for the portion of any bond proceeds that advance funded capacity for growth (in contemplation that subsequent impact fees would retire that share of the debt). In fact, the impact fees understate the cost of the debt service because they do not include the cost of borrowing.

The debt service paid by new development can be used by the County for replacement or renovation of existing jail facilities and construction of facilities to serve increasing incarceration rates because the taxes that pay for the debt service are a duty of citizenship, and are not set aside for construction of increased jail capacity to serve new development.

Table 14 shows the cost per dwelling unit from Table 13, the 0% credit adjustment, and the resulting impact fee.

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[4] An example of this principle is found in the impact fee statutes for the State of Washington. In the following statute, a "system improvement" is a capital improvement that can be financed by impact fees. RCW 82.02.060(1)(b) requires a credit to be given for "...payments made or reasonably anticipated to be made by new development to pay for particular system improvements in the form of user fees, debt service payments, taxes, or other payments *earmarked for or proratable to the particular system improvement* (emphasis added);"

Table 14: Impact Fees By Land Use

Land Use	Jail Facilities Cost Per Unit Of Development	Credit Adjustment At 0%	Jail Facilities Impact Fee Per Unit of Development	
Residential				
Single Family	$131.84	0	$131.84	per dwelling unit
Multi-Family	72.44	0	72.44	per dwelling unit
Mobile Home	122.59	0	122.59	per dwelling unit
Non-Residential				
Hotel/Motel	0.31	0	0.31	per sq. ft.
Hospital	0.15	0	0.15	per sq. ft.
Group Living	0.07	0	0.07	per sq. ft.
Office	0.19	0	0.19	per sq. ft.
Retail	0.50	0	0.50	per sq. ft.
Restaurant/Bar/Lounge	1.48	0	1.48	per sq. ft.
Industrial/Manuf.	0.07	0	0.07	per sq. ft.
Leisure/Outdoors	0.24	0	0.24	per sq. ft.
Church	0.22	0	0.22	per sq. ft.
Schools/Colleges	1.01	0	1.01	per sq. ft.
Government/Public Bldgs	0.41	0	0.41	per sq. ft.

ADDENDUM

IMPACT FEES

FOR

JAIL FACILITIES

IN

POLK COUNTY, FLORIDA

Henderson
Young &
Company

June 24, 2007

1. INTRODUCTION

This addendum to the July 2, 2005 study of impact fees for jail facilities for Polk County, Florida presents changes to data concerning "schools/colleges" land uses, based on more recent information provided by Polk County concerning the square footage of existing "schools/colleges" land uses in the County.

The revised data for "schools/colleges" land uses are presented below in the tables from the July 2, 2005 study.

Table 9: Traffic Related Bookings (Allocated to Land Uses)

Land Use	Units Of Development in Polk County	ITE Trip Generation Rate ÷ 2 Per Unit Of Development	Total Trips	Percent Of Trips Generated (Trips ÷ 2,384,672)	Annual Traffic Related Incidents Per Unit Of Development (% x 16,401)
Schools/Colleges	14,430,199 sq.ft	0.0645	92,494	3.88%	636

Table 10: Total Annual Incidents By Land Use

Land Use	Annual Incidents Direct To Land Use	Annual Traffic Related Incidents By Land Use	Total Annual Incidents By Land Use
Schools/Colleges	110	636	746

Table 11: Annual Incidents Per Unit of Development

Land Use	Total Annual Incidents by Land Use	Units Of Development In Polk County	Annual Incidents Per Unit Of Development
Schools/Colleges	746	14,430,199 sq.ft	0.00005 per sq. ft.

Table 12: Annual Cost of Jail Facilities by Type of Land Use

Land Use	Annual Incidents Per Unit of Development		Annual Capital Cost At $ 56.56 Per Unit of Development
Schools/Colleges	per sq. ft.	0.00005	0.0029

Table 13: Total Cost of Jail Facilities by Type of Land Use

Land Use	Annual Capital Cost of Jail Facilities Per Unit of Development	Economic Life Of Development (years)	Total Jail Facilities Cost Per Unit Of Development
Schools/Colleges	0.0029	39.0	0.11 per sq. ft.

Table 14: Impact Fees By Land Use

Land Use	Jail Facilities Cost Per Unit Of Development	Credit Adjustment At 0%	Jail Facilities Impact Fee Per Unit of Development
Schools/Colleges	0.11	0	0.11 per sq ft

STATE OF FLORIDA)

COUNTY OF POLK)

I Richard M. Weiss, Clerk of the Board of County Commissioners of Polk County, Florida hereby certify that the foregoing is a true and correct copy of Ordinance No. 07-035, "Amended, Restated and Consolidated Comprehensive Impact Fee" adopted by the Board on July 11th, 2007.

WITNESS my hand and official seal of said Board this 13th day of June 2007.

Richard M. Weiss
Clerk to the Board

By Kathryn Courtney
Kathryn Courtney
Deputy Clerk

FLORIDA DEPARTMENT of STATE

CHARLIE CRIST
Governor

STATE LIBRARY AND ARCHIVES OF FLORIDA

KURT S. BROWNING
Secretary of State

July 18, 2007

Ms. Kathryn Courtney, Deputy Clerk
Finance and Accounting
Post Office Box 988
Bartow, Florida 33831-0988

Dear Ms. Courtney:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated July 13, 2007 and certified copies of Polk County Ordinance Nos. 07-034 through 07-036, which were filed in this office on July 16, 2007.

Sincerely,

Liz Cloud (AK)

Liz Cloud
Program Administrator

LC/lbh

RECEIVED
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ORDINANCE NO. 2007-040

AN ORDINANCE AMENDING POLK COUNTY ORDINANCE 07-018, THE POLK COUNTY AMENDED, RESTATED AND CONSOLIDATED COMPREHENSIVE IMPACT FEE ORDINANCE, AS AMENDED; PROVIDING FOR AN ECONOMIC DEVELOPMENT IMPACT FEE MITIGATION PROGRAM AND DEFINITIONS AND LEGISLATIVE FINDINGS RELATING THERETO; PROVIDING FOR A WORKFORCE HOUSING IMPACT FEE MITIGATION PROGRAM AND DEFINITIONS AND LEGISLATIVE FINDINGS RELATING THERETO; PROVIDING FOR LIENS TO BE IMPOSED AGAINST PROPERTIES RECEIVING ECONOMIC DEVELOPMENT IMPACT FEE MITIGATION, WORKFORCE HOUSING IMPACT FEE MITIGATION OR MEDICAL OFFICE FACILITIES IMPACT FEE MITIGATION; PROVIDING FOR PAYMENTS OVER TIME FOR CERTAIN MULTIFAMILY HOUSING DEVELOPMENTS; PROVIDING THAT THE COUNTY MAY DESIGNATE CORE IMPROVEMENT AREAS WITHIN THE UNINCORPORATED AREAS PURSUANT TO SECTION 2.06(A)(6); PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on May 9, 2007, the Board of County Commissioners of Polk County, Florida (the "Board") adopted Ordinance No. 07-018, the Polk County Consolidated, Amended and Restated Comprehensive Impact Fee Ordinance, providing for the imposition of impact fees within the County and establishing exemptions for such impact fees (Ordinance No. 07-018, as amended shall be referred to herein as the "Ordinance");

WHEREAS, the exemptions provided for in the Ordinance include Section 2.06(A)(6), authorizing the County to enter into interlocal agreements creating "core improvement areas" in which impact fees will be waived to encourage redevelopment and growth within the designated area. The County has determined that such provision should be expanded to allow the County to

designate portions of the unincorporated area as "core improvement areas" as well;

WHEREAS, on July 11, 2007, the Board adopted Ordinance No. 07-035, amending the Ordinance to provide for a medical office facilities impact fee mitigation program to encourage the development and expansion of medical facilities within the County;

WHEREAS, the Board desires to provide additional incentives for economic development and Workforce Housing (as defined herein) within the County by creating impact fee mitigation programs for Qualified Target Industry Businesses (as defined herein) and Workforce Housing and to clarify certain other provisions of the Ordinance herein.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

SECTION 1. Section 1.02 of the Ordinance is hereby amended and supplemented to include the following definition:

SECTION 1.02. DEFINITIONS

"Moderate Income Persons" shall mean one or more natural persons, the total adjusted gross household income of which does not exceed 120% of the median adjusted gross income for households within the Lakeland-Winter Haven, Florida, metropolitan statistical area as reported by the U. S. Department of Housing and Urban Development or its governmental successor in function.

"Qualified Target Industry Business" shall mean a new or expanding business in the County that has a positive economic and fiscal impact on the County and meets either the requirements of Section 288.106, Florida Statutes, or its statutory successor in function, as a Qualified Target Industry Business or has been designated by the Polk County CFDC as a Qualified Target Industry Business.

"Workforce Housing" shall mean a Dwelling Unit which is offered for sale or rent to Moderate Income Persons and with respect to which monthly rents or monthly mortgage payments including taxes and insurance do not exceed 30 percent of that amount which represents the percentage of the median adjusted gross annual income for the households of Moderate Income Persons.

SECTION 2. Section 1.04 of the Ordinance is hereby amended and supplemented to include the following paragraphs:

SECTION 1.04 FINDINGS

P. The imposition of Impact Fees herein may place the County in a non-competitive position with other local governments that have chosen not to require growth to pay its fair share of needed Capital Facilities and thus hinder efforts by the County and the community to encourage economic development opportunities within the County and to create permanent employment expansion

opportunities for the County's citizens, therefore the Board wishes to establish an Economic Development Impact Fee Mitigation Program for certain Qualified Target Industry Businesses to mitigate any real or perceived disadvantage occurring from the imposition of Impact Fees.

Q. In Chapter 420, Florida Statutes, the Florida Legislature directly recognizes the critical shortage of affordable housing in the State of Florida for very low to moderate income families, the problems associated with rising housing costs in the State, and the lack of available housing programs to address these needs. In recognition of these problems and the State's encouragement to local governments to work in partnership with the State and private sector to solve these housing problems, the County finds a need for local programs to stimulate and provide for the development of Workforce Housing for Moderate Income Persons.

R. The Board desires to provide incentives to develop and provide Workforce Housing stock within the County so that Moderate Income Persons who desire to live and to work in the County may have access to housing, and thus to offset the negative consequences of the shortage of such housing.

S. To accomplish this objective the Board finds that it is fair and reasonable to create a Workforce Housing Impact Fee

Mitigation Program to reduce the burden of Impact Fees on Moderate Income Persons and encourage the development of Workforce Housing.

SECTION 3. Section 2.02(A) of the Ordinance is hereby amended in its entirety to read as follows:

A. Subject to the requirements of this Section, any Applicant who is required to pay Impact Fees pursuant to this Ordinance for a Non-Residential Construction or Residential Construction of Multi-Family Dwelling Units in the amount of $250,000 or greater may apply to the County Manager to pay such Impact Fees in installments over such period of time (not to exceed five years) as may be mutually agreed upon by the Applicant and the County.

SECTION 4. Section 2.06(A)(6) of the Ordinance is hereby amended in its entirety to read as follows:

6. The construction, alteration or expansion of any structure within a core improvement area within the unincorporated area that is formally recognized and designated by resolution of the Board or a municipal core improvement area that is formally recognized and designated by an interlocal agreement between the County and a City, provided the City has waived the imposition of Impact Fees within such area, excluding water and sewer utility impact fees. Before this exemption shall apply within a core

improvement area within the unincorporated area, the Board must pass a resolution recognizing the affected area including a legal description thereof and providing for impact fee exemptions therein. Before this exemption shall apply within a municipal core improvement area, the City and the County shall enter into an interlocal agreement recognizing the affected area along with a legal description.

SECTION 5. Section 2.07 of the Ordinance is hereby amended in its entirety to read as follows:

SECTION 2.07. MEDICAL OFFICE FACILITIES IMPACT FEE MITIGATION PROGRAM.

A. To be eligible for a Medical Office Facilities Impact Fee Mitigation, the Capital Facilities Impact Construction must meet the following requirements:

1. Qualify as a Medical Office Facility as defined herein, with a commitment to maintain such Medical Office Facility within the County for a minimum of seven (7) years; or

2. Qualify as an Owner of real property upon which Capital Facilities Impact Construction is to occur, which facilities shall be leased for an initial term of no less than seven (7) years to a Medical Office Facility that qualifies for a Medical Office Facilities Impact Fee Mitigation under category (B)(1) above.

B. Any person seeking a Medical Office Facilities Impact Fee Mitigation shall file an application for mitigation with the County Manager, along with an Administrative Review Fee of $500 for review of the application, prior to the Impact Fee payment date pursuant to Section 2.01 for the subject Capital Facilities Impact Construction. The application shall contain:

1. A designation of the Capital Facilities Impact Construction for which the application is being submitted, including a current and complete legal description of the property upon which the Medical Office Facility is proposed to be located;

2. The name and address of the Owner of the property upon which the Medical Office Facility is proposed to be located;

3. Proof that the Capital Facilities Impact Construction will be for a Medical Office Facility that will accommodate additional practicing physicians in Polk County, Florida for a minimum of seven (7) years;

4. A notarized affidavit and all necessary supporting evidence affirming that the requirements of subsection (B)(1) or (B)(2) above will be met within one (1) year of the date the Certificate of Occupancy is issued; and

5. Other necessary information as determined by the County Manager.

C. Any Applicant or Owner who submits an Application for Medical Office Facility Impact Fee Mitigation pursuant to this Section and desires the immediate issuance of a Certificate of Occupancy prior to approval of the application shall pay prior to the issuance of the Certificate of Occupancy the Impact Fees imposed herein or as set forth in any applicable Annual Index Resolution. Any difference between the amount paid and the amount due, should the County Manager approve and accept the application, shall be refunded to the Applicant or Owner.

D. If the Capital Facilities Impact Construction qualifies under subsection (B)(1) or (B)(2) above, either the Medical Office Facility or the Owner, but not both, shall be eligible to receive a Medical Office Facilities Impact Fee Mitigation in the amount of 50% of the total Impact Fees. No more than one impact fee mitigation may be granted for each Capital Facilities Impact Construction.

E. If the County Manager finds that the Capital Facilities Impact Construction meets the requirements provided herein for mitigation, the County Manager shall bring an Impact Fee Mitigation Agreement to the Board, which shall contain, but not be limited to, the Polk County Impact Fee Mitigation Application for Medical Office Facilities and any other documents as requested by the County Manager. The Impact Fee Mitigation Agreement shall be

recorded in the Public Records of the County and shall include provisions imposing a lien on the Capital Facilities Impact Construction in the amount of the Impact Fees mitigated pursuant to the agreement for a period of seven (7) years. Such lien shall have priority over all other liens except for taxes and other governmental liens and assessments.

F. The amount of the Impact Fees shall not be increased to replace any revenue lost due to the Medical Office Facilities Mitigation Program.

SECTION 6. The Ordinance is hereby amended and supplemented with the addition of the following new Section 2.08 to read as follows:

SECTION 2.08. ECONOMIC DEVELOPMENT IMPACT FEE MITIGATION PROGRAM.

A. Because the imposition of the Impact Fees herein may place the County in a non-competitive position with other local governments that have chosen not to require growth to pay its fair share of needed capital facilities and thus hinder efforts by the County and the community to encourage economic development opportunities within the County and to create permanent employment expansion opportunities for the County's citizens, there is hereby created an Economic Development Impact Fee Mitigation Program for certain Qualified Target Industry Businesses

or Owners to mitigate any real or perceived disadvantage occurring from the imposition of the Impact Fees.

B. To be eligible for an Economic Development Impact Fee Mitigation, the Capital Facilities Impact Construction must meet the following requirements:

1. Qualify as a Qualified Target Industry Business and (1) create a minimum of ten (10) new jobs or a 10% increase in existing employment with an average private sector wage (excluding benefits) of at least 115% of Polk County's average private sector wage, (2) provide a benefit package that includes health insurance and retirement and (3) maintain the Qualified Target Industry Business within Polk County, including the jobs created at the target salary levels, for a minimum of seven (7) years ; or

2. Qualify as a Qualified Target Industry Business and (1) create a minimum of ten (10) new jobs or a 10% increase in existing employment with an average private sector wage (excluding benefits) of 100% of Polk County's average private sector wage, (2) make a capital investment in the County of $10 million or greater in construction, renovations, equipment purchases, or other major capital investment items and (3) maintain the Qualified Target Industry Business within Polk County, including

the jobs created and the capital investment in the County, for a minimum of seven (7) years; or

3. Qualify as an Owner of real property upon which Capital Facilities Impact Construction is to occur, which facilities shall be leased for an initial term of no less than seven (7) years to a Qualified Target Industry Business that qualifies for an Economic Development impact fee mitigation under category (C)(1) or (C)(2) above.

C. Any person seeking Economic Development Impact Fee mitigation shall file an application for mitigation with the County Manager, along with an Administrative Review Fee of $500 for review of the application, prior to the Impact Fee payment date pursuant to Section 2.01 for the subject Capital Facilities Impact Construction. The application shall contain:

1. A designation of the Capital Facilities Impact Construction for which the application is being submitted, including a current and complete legal description of the property upon which the Qualified Target Industry Business is proposed to be located;

2. The name and address of the Owner of the property upon which the Qualified Target Industry Business is proposed to be located;

3. Proof that the Capital Facilities Impact Construction will be for a Qualified Target Industry Business;

4. A notarized affidavit and all necessary supporting evidence affirming that the requirements of subsection (C)(1), (C)(2), or (C)(3) above will be met within one (1) year of the date the Certificate of Occupancy is issued; and

5. Other necessary information as determined by the County Manager.

D. Any Applicant or Owner who submits an Application for Economic Development Impact Fee Mitigation pursuant to this Section and desires the immediate issuance of a Certificate of Occupancy prior to approval of the application shall pay prior to the issuance of the Certificate of Occupancy the Impact Fees imposed herein or as set forth in any applicable Annual Index Resolution. Any difference between the amount paid and the amount due, should the County Manager approve and accept the application, shall be refunded to the Applicant or Owner.

E. If the Capital Facilities Impact Construction meets the requirements provided above for mitigation, the Capital Facilities Impact Construction shall be eligible for the following, subject to the limitations on mitigation availability pursuant to paragraph I below:

1. If the Capital Facilities Impact Construction qualifies under subsection (C)(1) above, either the Qualified Target Industry Business or the Owner, but not both, shall be eligible to receive an Economic Development Impact Fee Mitigation in the

following amounts; provided, however, that the Board may increase these mitigation amounts up to, but not exceeding 50% of the total impact fees, in the event the Capital Facilities Impact Construction exceeds these requirements:

Number of Jobs Created	Average Private Sector Wage	Mitigation Amount
Minimum of 10 or 10% Increase	115% plus benefits	$3,500 per job created
Minimum of 10 or 10% Increase	125% plus benefits	$5,000 per job created
Minimum of 10 or 10% Increase	150% plus benefits	$7,500 per job created

2. If the Capital Facilities Impact Construction qualifies under subsection (C)(2) above, either the Qualified Target Industry Business or the Owner, but not both, shall be eligible to receive an Economic Development Impact Fee Mitigation in the following amounts; provided, however, that the Board may increase these mitigation amounts up to, but not exceeding 50% of the total Impact Fees, in the event the Capital Facilities Impact Construction exceeds these requirements:

Number of Jobs Created	Total Capital Investment	Mitigation Amount
Minimum of 10 or 10% Increase	$10,000,000 to $24,999,999.99	25% of total Impact fees
Minimum of 10 or 10% Increase	$25,000,000 to $49,999,999.99	30% of total Impact fees
Minimum of 10 or 10% Increase	$50,000,000 or more	40% of total Impact fees

3. If the Capital Facilities Impact Construction qualifies under subsection (C)(3) above, either the Qualified Target Industry Business or the Owner, but not both, shall be eligible to receive an Economic Development Impact Fee Mitigation in the amount of 50% of the total Impact Fees;

F. While either the Qualified Target Industry Business or the Owner may qualify for an Economic Development Impact Fee

Mitigation under subsections (C)(1), (C)(2), or (C)(3) above, no more than one impact fee mitigation may be granted for each Capital Facilities Impact Construction.

G. If the County Manager finds that the Capital Facilities Impact Construction meets the requirements provided herein for mitigation, the County Manager shall bring an Impact Fee Mitigation Agreement to the Board, which shall contain, but not be limited to, the Polk County Impact Fee Mitigation Application for Qualified Target Industries and any other documents as requested by the County Manager. The Impact Fee Mitigation Agreement shall be recorded in the Public Records of the County and shall include provisions imposing a lien on the Capital Facilities Impact Construction in the amount of the Impact Fees mitigated pursuant to the agreement for a period of seven (7) years. Such lien shall have priority over all other liens except for taxes and other governmental liens and assessments.

H. The amount of the Impact Fees shall not be increased to replace any revenue lost due to the Economic Development Impact Fee Mitigation Program.

SECTION 7. The Ordinance is amended and supplemented with the addition of the following new Section 2.09 to read as follows:

SECTION 2.09. WORKFORCE HOUSING IMPACT FEE MITIGATION PROGRAM.

A. In Chapter 420, Florida Statutes, the Florida Legislature directly recognizes the critical shortage of affordable housing in the State of Florida for very low to moderate income families, the problems associated with rising housing costs in the State, and the lack of available housing programs to address these needs. In recognition of these problems and the State's encouragement to local governments to work in partnership with the State and private sector to solve these housing problems, the County finds a need for local programs to stimulate and provide for the development of Workforce Housing for Moderate Income Persons.

B. In recent years the median home purchase price in Polk County has increased by 120% and recent hurricanes have resulted in increased homeowners' insurance rates. As a result, the Board finds that there is a need for homeownership opportunities for Moderate Income Persons in the County.

C. The Board desires to provide incentives to develop and provide Workforce Housing stock within the County so that Moderate Income Persons who desire to live and to work in the County may have access to housing, and thus to offset the negative consequences of the shortage of such housing.

D. To accomplish this objective the Board finds that it is fair and reasonable to create a Workforce Housing Impact Fee Mitigation Program to reduce the burden of Impact Fees on Moderate Income Persons and encourage the development of Workforce Housing.

E. To be eligible for a Workforce Housing Impact Fee Mitigation, the Residential Construction must qualify as Workforce Housing and meet the following requirements:

1. Any Person seeking a Workforce Housing Impact Fee Mitigation for an Owner-occupied Residential Construction shall file with the County Manager a Polk County Impact Fee Mitigation Application For Workforce Housing prior to receiving a Certificate of Occupancy for the proposed Residential Construction. The Application shall contain the following:

a. The name and address of the Owner;

b. The legal description of the Residential Construction;

c. The proposed selling price of the Residential Construction;

d. A notarized affidavit affirming that the Residential Construction qualifies as Workforce Housing and that it shall be occupied by Moderate Income Persons;

e. Evidence that the Residential Construction shall be occupied as the legal homestead of the Owner; and

f. A copy of a fully executed and recordable lien upon the Residential Construction in the amount of the Impact Fees mitigated hereunder and that contains a due on sale clause requiring the payment of the mitigated Impact Fees in the event the Residential Construction is sold within seven (7) years from the date of the issuance of a Certificate of Occupancy and no longer qualifies as Workforce Housing. Such lien shall have priority over all other liens except for taxes and other governmental liens and assessments.

2. Any Person seeking a Workforce Housing Impact Fee Mitigation for a rental Residential Construction located within a qualifying multi-family rental project shall file with the County Manager a Polk County Impact Fee Mitigation Application For Workforce Housing prior to receiving a Certificate of Occupancy for the proposed Residential Construction. The Application shall contain the following:

a. The name and address of the Owner;

b. The legal description of the Residential Construction;

c. The proposed rental rates;

d. Evidence that the Residential Construction shall be occupied by Moderate Income Persons;

e. Evidence that the Residential Construction is part of a multi-family project, which is funded by a governmental affordable housing program; and

f. A copy of a fully executed and recordable lien upon the Residential Construction in the amount of the Impact Fees mitigated hereunder and that requires the payment of the mitigated Impact Fees in the event the Residential Construction fails to meet the restrictions of Workforce Housing as provided herein within the 7-year period following the issuance of the Certificate of Occupancy such that the property no longer qualifies as Workforce Housing and is no longer occupied by Moderate Income Persons. Such lien shall have priority over all other liens except for taxes and other governmental liens and assessments.

3. If the Residential Construction meets the requirements above for Owner occupied or rental Workforce Housing, it shall be eligible to receive a Workforce Housing Impact Fee Mitigation in the amount of 50% of the Impact Fees due for

such Residential Construction, subject to the limitations on mitigation availability pursuant to paragraph G below.

4. When granted a Workforce Housing Impact Fee Mitigation, the Applicant shall annually submit to the County by December 31 a report demonstrating its continued eligibility for the Workforce Housing Impact Fee Mitigation. In the event the Residential Construction fails to meet the restrictions of the Workforce Housing Impact Fee Mitigation as provided herein within the 7-year period following the issuance of the Certificate of Occupancy such that the property no longer qualifies as Workforce Housing and is no longer occupied by Moderate-Income Persons, the mitigated Impact Fee amount shall be immediately due and payable.

5. Any Applicant or Owner who submits an Application for Workforce Housing Impact Fee Mitigation pursuant to this Section and desires the immediate issuance of a Certificate of Occupancy prior to approval of the application shall pay prior to the issuance of the Certificate of Occupancy the Impact Fees imposed herein or pursuant to an Annual Rate Resolution. Any difference between the amount paid and the amount due, should the County Manager approve and accept the application, shall be refunded to the Applicant or Owner.

F. The amount of the Impact Fees shall not be increased to replace any revenue lost due to the Workforce Housing Mitigation Program.

G. To provide certainty for annual budgeting and capital improvement planning for the Capital Facilities, the total amount of Workforce Housing Impact Fee Mitigation granted pursuant to this Section shall not exceed $250,000 in any fiscal year, without the direction and approval of the Board.

All subsequent Sections of Article II of the Ordinance are hereby renumbered accordingly to accommodate this new Section 2.09.

SECTION 8. APPLICABILITY. Except as modified, amended and supplemented herein, the Ordinance shall remain in full force and effect.

SECTION 9. SEVERABILITY. If any clause, section or provision of this Ordinance or any Impact Fee imposed pursuant to this Ordinance shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Ordinance or remaining Impact Fees shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 10. EFFECTIVE DATE. A certified copy of this Ordinance shall be filed in the Department of State by the Clerk of the Board within ten (10) days after enactment by the Board and the Ordinance shall take effect as provided by law.

DULY ADOPTED in regular session, this 15th day of August, 2007.

BOARD OF COUNTY COMMISSIONERS
OF POLK COUNTY, FLORIDA

BY: _____
Chairman

ATTEST:
Kathryn Courtney
Clerk

(SEAL)

STATE OF FLORIDA)

COUNTY OF POLK)

I Richard M. Weiss, Clerk of the Board of County Commissioners of Polk County, Florida hereby certify that the foregoing is a true and correct copy of Ordinance No. 07-040, "Amending Ordinance 07-018 Impact Fee" adopted by the Board on August 15, 2007.

WITNESS my hand and official seal of said Board this 16th day of August, 2007.

Richard M. Weiss
Clerk to the Board

By Kathryn Courtney
Kathryn Courtney
Deputy Clerk

FLORIDA DEPARTMENT of STATE

CHARLIE CRIST
Governor

STATE LIBRARY AND ARCHIVES OF FLORIDA

KURT S. BROWNING
Secretary of State

August 24, 2007

Ms. Kathryn Courtney, Deputy Clerk
Finance and Accounting
Post Office Box 988
Bartow, Florida 33831-0988

Dear Ms. Courtney:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated August 20, 2007 and certified copies of Polk County Ordinance Nos. 07-040 through 07-054, which were filed in this office on August 22, 2007.

Sincerely,

Liz Cloud

Liz Cloud
Program Administrator

LC/lbh

RECEIVED
08-29-07
Clerk Of The Board

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