ORDINANCE NO. 2015-014

AN ORDINANCE AMENDING POLK COUNTY ORDINANCE 07-018, THE POLK COUNTY AMENDED, RESTATED AND CONSOLIDATED COMPREHENSIVE IMPACT FEE ORDINANCE, AS AMENDED; PROVIDING FOR THE ADOPTION OF THE COMPREHENSIVE IMPACT FEE UPDATE STUDY OF 2015; PROVIDING FOR IMPOSITION OF EMERGENCY MEDICAL SYSTEM (EMS), TRANSPORTATION, CORRECTIONAL FACILITIES, EDUCATIONAL SYSTEM, LIBRARY, PARKS AND RECREATIONAL, FIRE RESCUE, AND LAW ENFORCEMENT IMPACT FEES; PROVIDING FOR REVISED AND CONSOLIDATED LAND USE CATEGORIES AND DEFINITIONS; PROVIDING FOR A REVISED APPENDIX B-2, THE TRANSPORTATION IMPACT FEE DISTRICT MAP; PROVIDING FOR ADDITIONAL USES OF TRANSPORTATION IMPACT FEES; PROVIDING FOR A REVISED DEFINITION OF TRANSPORTATION NETWORK; PROVIDING FOR ADDITIONAL USES OF THE EDUCATIONAL SYSTEM IMPACT FEES; ELIMINATING THE SIX SUB-COUNTY PARK DISTRICTS FOR AREA PARKS; CONSOLIDATING THE PARKS AND RECREATIONAL IMPACT FEES INTO A SINGLE FEE FOR REGIONAL AND NON-REGIONAL PARKS WITH A COUNTY-WIDE SERVICE AREA AND THREE SEPARATE BENEFIT DISTRICTS; PROVIDING FOR A REVISED APPENDIX F-2, THE PARK IMPACT FEE DISTRICT MAP; PROVIDING FOR IMPLEMENTATION OF INCREASED IMPACT FEE RATES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, to insure that growth pays its fair share of the cost of capital improvements necessitated by growth, Polk County implemented a program of impact fees in 1989, which fees have been updated over the subsequent years; and

WHEREAS, the Polk County Board of County Commissioners (the "Board") imposed a six-month moratorium on the collection of Polk County EMS, Transportation, Correctional Facilities, Library, Parks and Recreational Facilities, Fire Rescue and Law Enforcement Impact Fees effective as of August 1, 2010, and, by action taken on December 1, 2010, extended that Moratorium for another twelve months, and by action taken on May 15, 2012, extended that Moratorium for an additional eighteen months; and by action taken on November 19, 2013, extended that moratorium for an additional eighteen months through July 31, 2015; and

WHEREAS, the moratorium is scheduled to sunset on August 1, 2015, unless further extended by future Board action; and

WHEREAS, Section 12.01 of Ordinance 07-018, as amended, the Polk County Amended, Restated and Consolidated Comprehensive Impact Fee Ordinance (hereinafter referred to as the "Master Ordinance") requires that impact fee studies supporting the imposition of impact fees be updated every five (5) years, unless the County Manager determines that a substantial increase in revenues or new revenue sources warrant an earlier review to evaluate and adjust, if appropriate, the Impact Fees; and

WHEREAS, Duncan Associates was retained by the County to update impact fees for EMS, Transportation, Correctional Facilities, Educational System, Library, Parks and Recreational Facilities, Fire Rescue and Law Enforcement, and its studies and conclusions have been presented to the Board for consideration; and

WHEREAS, the Board, having reviewed the Duncan studies relating to EMS, Transportation, Correctional Facilities, Educational System, Library, Parks and Recreational Facilities, Fire Rescue and Law Enforcement Impact Fees, wishes to implement updated impact fees consistent therewith, at the rates set forth herein, effective August 1, 2015, with respect to Educational System Impact Fees only, and effective January 1, 2016, with respect to EMS, Transportation, Correctional Facilities, Library, Parks and Recreational Facilities, Fire Rescue and Law Enforcement Impact Fees; and

WHEREAS, with respect to EMS, Transportation, Correctional Facilities, Library, Parks and Recreational Facilities, Fire Rescue and Law Enforcement Impact Fees, the Board will extend the current impact fee moratorium from July 31, 2015 through December 31, 2015 by separate ordinance; and

WHEREAS, Section 163.31801(3)(d), Florida Statutes, requires that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee; and

WHEREAS, a duly noticed public hearing was held on April 7, 2015 for purposes of considering adoption of this Ordinance amending the Master Ordinance as it relates to the adoption and imposition of updated impact fees and various other matters related thereto.

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

SECTION 1: Article I, Section 1.02 of the Master Ordinance is hereby amended to replace the definition of "Impact Fee Land Use Category" with the following revised definition:

"Impact Fee Land Use Category" shall mean those categories of land use defined herein and incorporated in the Impact Fee rate schedules for each Impact Fee attached hereto and incorporated herein by reference, as said rate schedules may be amended and supplemented pursuant to Section 12.01.

SECTION 2: Article I, Section 1.02 of the Master Ordinance is hereby amended to replace the definition of "Single Family Detached House" with the following revised definition:

"Single Family Detached House" is the Impact Fee Land Use Category defined as a single Dwelling Unit located on an individual lot and not attached to any other Dwelling Unit, including, without limitation, detached houses on lots less than fifty (50) feet wide, such as zero lot line homes and manufactured homes.

SECTION 3: Article I, Section 1.02 of the Master Ordinance is hereby amended to replace the definition of "Multifamily Dwelling Unit" with the following revised definition:

"Multi-Family Dwelling Unit" is the Impact Fee Land Use Category defined as a Building or a portion thereof, regardless of ownership, containing more than one Dwelling Unit, including without limitation, Apartments and Condominiums.

SECTION 4: Article I, Section 1.02 of the Master Ordinance is hereby amended to replace the definition of "Mobile Home" with the following revised definition:

"Mobile Home" is the Impact Fee Land Use Category defined as 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.

SECTION 5: Article I, Section 1.02 of the Master Ordinance is hereby amended to add the following defined terms:

"Mobile Home Park" is the Impact Fee Land Use Category defined as a lot or parcel of land designed or used for the rental of spaces for Mobile Homes;

"RV Park" is the Impact Fee Land Use Category defined as a lot or parcel of land designed or used for the rental of spaces for recreational vehicles;

"Retail/Commercial" is the Impact Fee Land Use Category defined as an establishment engaged in the selling or rental of goods, services or entertainment to the general public. Such uses include, without limitation, shopping centers, discount stores, supermarkets, home improvement stores, building, material and lumber stores, garden centers, car dealerships, convenience markets, furniture stores, pharmacies, restaurants, bars, nightclubs, automobile sales and service, banks, movie theaters, amusement arcades, bowling alleys, golf courses open to the public, marinas, barber

shops, laundromats, funeral homes, private vocational or technical schools, dance studios, health clubs, racquet clubs, banquet halls and conference facilities, hotels, motels, and lodging facilities;

"Office" is the Impact Fee Land Use Category defined as a Building not located in a shopping center and exclusively containing establishments providing executive, management, administrative or professional services, and which may include ancillary services for office workers, such as a restaurant, coffee shop, newspaper or candy stand, or child care facilities. Typical uses include, without limitation, real estate, insurance, property management, investment, employment, travel, advertising, secretarial, data processing, telephone answering, telephone marketing, music, radio and television recording and broadcasting studios; professional or consulting services in the fields of law, architecture, design, engineering, accounting, and similar professions; interior decorating consulting services; medical and dental offices and clinics, including veterinarians clinics and kennels; and business offices of private companies, utility companies, trade associations, unions and nonprofit organizations;

"Industrial" is the Impact Fee Land Use Category defined as an establishment primarily engaged in the fabrication, assembly or processing of goods. Typical uses include manufacturing plants, welding shops, wholesale bakeries, dry cleaning plants, bottling works and research and development centers;

"Warehouse" is the Impact Fee Land Use Category defined as an establishment primarily engaged in the display, storage and sale of goods to other firms for resale, or activities involving significant movement and storage of products or

equipment. Typical uses include wholesale distributors, storage warehouses, moving and storage firms, trucking and shipping operations, office/warehouse developments and major mail processing centers;

"Mini-Warehouse" is the Impact Fee Land Use Category defined as a storage facility containing independent, fully enclosed bays that are leased to persons for storage of their household goods or personal property; and

"Public/Institutional" is the Impact Fee Land Use Category defined as a governmental, quasi-public or institutional use, or a non-profit recreational use, not located in a shopping center. Typical uses include, without limitation, elementary, secondary or higher educational establishments, day care centers, hospitals, mental institutions, nursing homes, assisted living facilities, fire stations, city halls, courthouses, post offices, jails, libraries, museums, places of religious worship, military bases, airports, bus stations, fraternal lodges, and recreational buildings.

SECTION 6: Article I, Section 1.05 of the Master Ordinance is hereby amended and restated in its entirety as follows:

SECTION 1.05. ADOPTION OF IMPACT FEE STUDIES.

A. The Board hereby adopts and incorporates by reference the "Polk County, Florida Comprehensive Impact Fee Update," dated March 2015 with Revisions of April 7, 2015, prepared by Duncan Associates, which includes an updated: (1) Transportation Impact Fee Study; (2) Parks Impact Fee Study; (3) Library Impact Fee Study; (4) Fire Rescue Impact Fee Study; (5) Emergency Medical Service Impact Fee Study; (6) Law

Enforcement Impact Fee Study; (7) Corrections Impact Fee Study; and (8) Educational System Impact Fee Study (collectively, the "Comprehensive Impact Fee Update"), and including particularly the assumptions, conclusions and findings therein 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. The Comprehensive Impact Fee Update is attached hereto as Appendix A.

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

C. Without in any way limiting the general adoption and incorporation made in Section 1.05.A, specific reference is hereby made to Table 5 of the Comprehensive Impact Fee Update, "Proposed Land Use Categories," and the Board hereby adopts and approves the consolidation of the County's existing land uses into 10 categories, as summarized in said Table 5.

SECTION 7: Article III, Section 3.03, subsection B. of the Master Ordinance is hereby amended and restated in its entirety as follows:

SECTION 3.03 IMPOSITION OF EMERGENCY MEDICAL SYSTEM IMPACT FEES

...

B. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may

be further amended, for the period commencing on January 1, 2016, and ending on December 31, 2016, 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 – Phase 1, which is attached hereto as Amended Attachment 1A and incorporated herein by reference. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, commencing on January 1, 2017, and until otherwise modified or amended by the Board after notice, if required, and hearing, 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 – Phase 2, which is attached hereto as Amended Attachment 1B and incorporated herein by reference; provided, however, that prior to increasing the Phase 1 Rates to the Phase 2 Rates, as set forth in the aforementioned schedules, the County shall provide not less than ninety (90) days published notice, as required by Section 12.04 of this Ordinance and by Section 163.31801(3)(d), Florida Statutes.

SECTION 8: Article IV, Section 4.01 of the Master Ordinance is hereby amended to replace the definition of "Transportation Network" with the following revised definition:

"Transportation Network" shall mean the County Road System, excluding all Local Roads located in the unincorporated areas of the County. The term

"Transportation Network" shall not include any roads or facilities within the City Street System or State Highway System except for the intersection of said roads or facilities with County Collector Roads or Arterial Roads.

SECTION 9: Article IV, Section 4.03, subsection C. of the Master Ordinance is hereby amended and restated in its entirety as follows:

SECTION 4.03. IMPOSITION OF TRANSPORTATION IMPACT FEES.

...

C. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, for the period commencing on January 1, 2016, and ending on December 31, 2016, 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 – Phase 1, which is attached hereto as Amended Attachment 2A and incorporated herein by reference. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, commencing on January 1, 2017, and until otherwise modified or amended by the Board after notice, if required, and hearing, 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 – Phase 2, which is attached hereto as

Amended Attachment 2B and incorporated herein by reference; provided, however, that prior to increasing the Phase 1 Rates to the Phase 2 Rates, as set forth in the aforementioned schedules, the County shall provide not less than ninety (90) days published notice, as required by Section 12.04 of this Ordinance and by Section 163.31801(3)(d), Florida Statutes.

SECTION 10: Article IV, Section 4.04, subsection B. of the Master Ordinance is hereby amended to add the following sub-subsection B.17:

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 improvements shall include, without limitation:

...

17. Construction of new sidewalks, bikeways, trails and similar facilities along existing or new Transportation Network roads when part of a capital improvement project adding new capacity to the subject road.

SECTION 11: Article V, Section 5.03, subsection B. of the Master Ordinance is hereby amended and restated in its entirety as follows:

SECTION 5.03 IMPOSITION OF CORRECTIONAL FACILITIES IMPACT FEES

...

B. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, for the period commencing on January 1, 2016, and ending on December 31, 2016, 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 – Phase 1, which is attached hereto as Amended Attachment 3A and incorporated herein by reference. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, commencing on January 1, 2017, and until otherwise modified or amended by the Board after notice, if required, and hearing, 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 – Phase 2, which is attached hereto as Amended Attachment 3B and incorporated herein by reference; provided, however, that prior to increasing the Phase 1 Rates to the Phase 2 Rates, as set forth in the aforementioned schedules, the County shall provide not less than ninety (90) days published notice, as required by Section 12.04 of this Ordinance and by Section 163.31801(3)(d), Florida Statutes.

SECTION 12: Article VI, Section 6.03, subsection B. of the Master Ordinance is hereby amended and restated in its entirety as follows:

SECTION 6.03 IMPOSITION OF EDUCATIONAL SYSTEM IMPACT FEES

...

B. For the period commencing on August 1, 2015, and ending on December 31, 2016, 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 – Phase 1, which is attached hereto as Amended Attachment 4A and incorporated herein by reference. Commencing on January 1, 2017, and until otherwise modified or amended by the Board after notice, if required, and hearing, 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 – Phase 2, which is attached hereto as Amended Attachment 4B and incorporated herein by reference; provided, however, that prior to increasing the Phase 1 Rates to the Phase 2 Rates, as set forth in the aforementioned schedules, the County shall provide not less than ninety (90) days published notice, as required by Section 12.04 of this Ordinance and by Section 163.31801(3)(d), Florida Statutes.

SECTION 13: Article VI, Section 6.04, subsection E. of the Master Ordinance is hereby amended to add the following sub-subsection E.16:

E. The monies deposited into the Educational System Impact Fee 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, without limitation:

...

16. On-site sidewalk improvements incidental to the construction of Educational Facilities or growth-necessitated improvements thereto.

SECTION 14: Article VII, Section 7.04, subsection B. of the Master Ordinance is hereby amended and restated in its entirety as follows:

SECTION 7.04. IMPOSITION OF LIBRARY IMPACT FEES.

...

B. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, commencing on January 1, 2016, 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 in the amounts established within the Library Impact Fee Rate Schedule - Phase 1, which is attached hereto as Amended Attachment 5A and incorporated herein by reference. Commencing on January 1, 2017, and until otherwise modified or amended by the Board after notice, if required, and hearing, 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 in the amounts established within the Library Impact Fee Rate Schedule – Phase 2, which is attached hereto as Amended Attachment 5B and incorporated herein by reference; provided, however, that

prior to increasing the Phase 1 Rates to the Phase 2 Rates, as set forth in the aforementioned schedules, the County shall provide not less than ninety (90) days published notice, as required by Section 12.04 of this Ordinance and by Section 163.31801(3)(d), Florida Statutes.

SECTION 15: Article VIII, Section 8.04 of the Master Ordinance is hereby amended and restated in its entirety as follows:

SECTION 8.04. IMPOSITION OF PARKS AND RECREATIONAL 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 Parks and Recreational Impact Fee shall pay the Parks and Recreational Impact Fee as established in this Article prior to the issuance of a Certificate of Occupancy for such Residential Construction as provided in Section 2.01 above.

B. The Board hereby establishes the following three (3) Park Impact Fee Districts for the collection and expenditure of Parks and Recreational Impact Fees:

1. The West Park Impact Fee District is hereby created to include the boundaries set forth and established as described and depicted in Amended Appendix F-2 attached hereto and incorporated herein by reference.

2. The East Park Impact Fee District is hereby created to include the boundaries set forth and established as described and depicted in Amended Appendix F-2 attached hereto and incorporated herein by reference.

3. The South Park Impact Fee District is hereby created to include the boundaries set forth and established as described and depicted in Amended Appendix F-2 attached hereto and incorporated herein by reference.

C. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, for the period commencing on January 1, 2016, and ending on December 31, 2016, 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 in the amounts established within the Park Impact Fee Rate Schedule – Phase 1, which is attached hereto as Amended Attachment 6A and incorporated herein by reference. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, commencing on January 1, 2017, and until otherwise modified or amended by the Board after notice, if required, and hearing, 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 in the amounts established within the Park Impact Fee Rate Schedule – Phase 2, which is attached hereto as Amended Attachment 6B and incorporated

herein by reference; provided, however, that prior to increasing the Phase 1 Rates to the Phase 2 Rates, as set forth in the aforementioned schedules, the County shall provide not less than ninety (90) days published notice, as required by Section 12.04 of this Ordinance and by Section 163.31801(3)(d), Florida Statutes.

SECTION 16: Article VIII, Section 8.05 is hereby amended and restated in its entirety as follows:

SECTION 8.05 USE OF PARKS AND RECREATIONAL IMPACT FEES

A. The Board hereby establishes three (3) separate trust accounts for the Park Impact Fees, to be designated as the (1) "West Park Impact Fee District Trust Account"; (2) "East Park Impact Fee District Trust Account"; and (3) "South Park Impact Fee District Trust Account"; which accounts shall be maintained separate and apart from all other accounts of the County. All Parks and Recreational Impact Fees shall be deposited into the appropriate trust account immediately upon receipt.

B. The monies deposited into the three (3) respective Park Impact Fee District Trust Accounts shall be used solely for the purpose of providing growth-necessitated capital improvements to the County Park System within each corresponding Park Impact Fee District, including, without limitation:

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 incident 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 park 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 Parks and Recreational 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, without limitation, architecture, engineering, surveying, landscaping, soils and materials testing, legal, appraisals, and construction management.

E. Funds on deposit in the three (3) Park Impact Fee District 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 Parks and Recreational 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 District Trust Account and used as provided herein.

SECTION 17: Article IX, Section 9.04, subsection B. of the Master Ordinance is hereby amended and restated in its entirety as follows:

SECTION 9.04. IMPOSITION OF FIRE RESCUE IMPACT FEES.

...

B. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, for the period commencing on January 1, 2016, and ending on December 31, 2016, 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 – Phase 1, which is attached hereto as Amended Attachment 7A and incorporated herein by reference. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, commencing on January 1, 2017, and until otherwise modified or amended by the Board after notice, if required, and hearing, 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 – Phase 2, which is attached hereto as Amended Attachment 7B and incorporated herein by reference; provided, however, that prior to increasing the Phase 1 Rates to the Phase 2 Rates, as set forth in the aforementioned schedules, the County shall provide not less than ninety (90) days published notice, as required by Section 12.04 of this Ordinance and by Section 163.31801(3)(d), Florida Statutes.

SECTION 18: Article X, Section 10.04, subsection B. of the Master Ordinance is hereby amended and restated in its entirety as follows:

SECTION 10.04. IMPOSITION OF LAW ENFORCEMENT IMPACT FEES.

B. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, for the period commencing on January 1, 2016, and ending on December 31, 2016, 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 – Phase 1, which is attached hereto as Amended Attachment 8A and incorporated herein by reference. Except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, commencing on January 1, 2017, and until otherwise modified or amended by the Board after notice, if required, and hearing, 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 – Phase 2, which is attached hereto as Amended Attachment 8B and incorporated herein by reference; provided, however, that prior to increasing the Phase 1 Rates to the Phase 2 Rates, as set forth in the aforementioned schedules, the County shall provide not less than ninety (90) days published notice, as required by Section 12.04 of this Ordinance and by Section 163.31801(3)(d), Florida Statutes.

SECTION 19: The "Transportation Impact Fee District Map and Description of Boundaries of Transportation Impact Fee Districts" set forth on Appendix B-2 of the Master Ordinance is hereby amended and replaced in its entirety with the "Revised Transportation Impact Fee District Map and Description of Boundaries of Transportation

Impact Fee Districts," attached hereto as Exhibit 1 and incorporated herein by reference.

SECTION 20: The "Area Park Impact Fee Districts" set forth on Appendix F-2 of the Master Ordinance is hereby amended and replaced in its entirety with the "Park Impact Fee District Map and Description of Boundaries of Park Impact Fee Districts," attached hereto as Exhibit 2 and incorporated herein by reference.

SECTION 21: SEVERABILITY. If any clause, section or provision of this Ordinance or any Impact Fee imposed pursuant to this Ordinance or the Master 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 22: 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. The Educational System Impact Fees established by this Ordinance shall be effective on August 1, 2015, which is more than 90-days after publication of the notice required by Section 12.04 of the Master Ordinance and Section 163.31801, Florida Statutes. The EMS, Transportation, Correctional Facilities, Library, Parks and Recreational, Fire Rescue, and Law Enforcement Impact Fees established by this Ordinance, shall be effective on

January 1, 2016 which is more than 90-days after publication of the notice required by Section 12.04 of the Master Ordinance and Section 163.31801, Florida Statutes.

SECTION 23: IMPLEMENTATION OF PHASE 2 RATES. With respect to the rates for EMS, Transportation, Correctional Facilities, Educational Systems, Library, Parks and Recreational, Fire Rescue, and Law Enforcement Impact Fees, which will increase, in accordance with this Ordinance, from their respective Phase 1 rate amounts (collectively, the "Phase 1 Rates") to their respective Phase 2 rate amounts (collectively, the "Phase 2 Rates") effective January 1, 2017, except as otherwise specifically provided in Section 1.06.A of the Master Ordinance, as said Section was last amended by Ordinance No. 2013-057 and as may be further amended, the following terms shall apply:

A. The Phase 1 Rates shall apply to all Capital Facilities Impact Construction for which a completed Building Permit application is submitted to either County or municipal building officials on or before December 31, 2016. Otherwise qualified Capital Facilities Impact Construction shall pay the Phase 1 Rates, and not the Phase 2 Rates, if a Building Permit is issued for such construction no later than six (6) months from submittal of a completed application for a Building Permit, and a Certificate of Occupancy is issued no later than twenty-four (24) months from issuance of the Building Permit. For Non-Residential Construction projects, the County Manager is authorized to grant a one-year extension of the deadline for obtaining a Certificate of Occupancy if the project otherwise meets the requirements imposed above.

B. Any permitted construction project which would qualify for payment of the lower Phase 1 Rates pursuant to subsection A above, but for which a Building Permit has not been issued within six (6) months from submitting a completed application and/or a Certificate of Occupancy has not been issued within twenty-four (24) months from the issuance of the Building Permit, and for which the County Manager has not granted an extension, will be required to pay the Phase 2 Rates.

DULY ADOPTED in regular session this 7th day of April, 2015.

CLERK OF THE BOARD
STACY M. BUTTERFIELD

BOARD OF COUNTY COMMISSIONERS
OF POLK COUNTY, FLORIDA

BY: _____
George Lindsey, III, Chairman

ATTEST:

Alison Prestatt
Deputy Clerk

(SEAL)

APPENDIX "A"

POLK COUNTY, FLORIDA COMPREHENSIVE IMPACT FEE UPDATE

DUNCAN ASSOCIATES
MARCH 2015 FINAL VERSION

Polk County, Florida
Comprehensive Impact Fee Update

duncan | associates

with Dr. James C. Nicholas

March 2015

FINAL DRAFT

with revisions, April 7, 2015

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EXECUTIVE SUMMARY

This study updates all of the County's impact fees, including transportation, school, park, library, fire, emergency medical services (EMS), law enforcement and corrections. The County's impact fees, with the exception of school fees, have been suspended since August 1, 2010. The impact fee suspension has been extended three times, and is currently scheduled to expire on August 1, 2015. The purpose of this project is to update all the County's impact fees prior to the expiration of the suspension, in order to allow the Board of County Commissioners to adopt updated fees based on current data if they so choose. Having one consultant update all of the studies will ensure consistency between the various fees.

Background

The last adopted comprehensive updates of the impact fees were prepared in 2010 for schools, and in 2009 for transportation, parks, libraries, fire, EMS, law enforcement and corrections.[1]

The impact fees were last increased in 2007, when the County adjusted the transportation, parks, library, fire rescue, EMS, law enforcement and correctional facilities impact fees by about 3.3% to account for inflation. The transportation impact fee update in 2009 resulted in fee decreases, and the school fees calculated in the 2010 were adopted at 41% of the calculated amounts. The parks, library, fire rescue, EMS, law enforcement and correctional facilities fees calculated in the 2009 studies were adopted at 50%. In 2010, all of the fees but schools were suspended.

The County's current impact fees (although all but schools are suspended) are summarized in Table 1 (see following page). The summary shows the land use categories for the transportation impact fees, because this fee type has the most detailed categories. Total fees could not be shown for all land use types, because the individual fees sometimes use different assessment units (e.g., dwelling, 1,000 sq. ft., student, etc.).

Summary of Recommendations

A comprehensive evaluation of the current impact fee system was conducted as part of this update. The following recommended changes provide the framework for the study.

Methodologies. Retain the standards-based methodology for all of the impact fees (see the Methodologies section). The following changes to the methodologies used in the previous studies were made at the direction of the County:

1. Remove State and municipal roads from the transportation impact fee calculations.

2. Remove community parks for the park impact fee calculations.

[1] Henderson, Young & Company, *Impact Fees for Educational Facilities in Polk County, Florida*, February 23, 2010; Tindale-Oliver & Associates, *Polk County Transportation Impact Fee Update Study*, Final Report, March 17, 2009; Duncan Associates, *Polk County Impact Fee Update for Parks and Libraries*, March 2009; Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009.

Table 1. Polk County Impact Fees Before Suspension

Land Use Type	Unit	Roads	School	Parks	Libr.	Fire	EMS	Law	Jail	Total
Single-Family	Dwelling	$4,895	$4,160	$242	$101	$100	$26	$136	$109	$9,769
Multifamily	Dwelling	$2,261	$1,571	$181	$74	$64	$16	$68	$62	$4,297
Mobile Home Park	Dwelling	$1,839	$1,972	$173	$68	$25	$13	$72	$58	$4,220
RV Park	Site	$1,047	$0	$0	$0	$25	$13	$72	$58	$1,215
ACLF (Congregate Care)	Dwelling	$25	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Hotel, Full Service	Room	$2,877	$0	$0	$0	$80	$29	$122	$136	$3,244
Hotel, Limited Service	Room	$930	$0	$0	$0	$80	$29	$30	$136	$1,205
Motel	Room	$1,277	$0	$0	$0	$80	$29	$30	$136	$1,552
General Retail:										
Less than 50,000 sf	1,000 sf	$7,961	$0	$0	$0	$123	$26	$294	$214	$8,618
50,000-99,999 sf	1,000 sf	$8,127	$0	$0	$0	$123	$26	$294	$214	$8,784
100,000-299,999 sf	1,000 sf	$6,754	$0	$0	$0	$123	$26	$294	$214	$7,411
300,000-499,999 sf	1,000 sf	$6,545	$0	$0	$0	$123	$26	$294	$214	$7,202
500,000-999,999 sf	1,000 sf	$7,299	$0	$0	$0	$123	$26	$294	$214	$7,956
1,000,000 sf or greater	1,000 sf	$7,747	$0	$0	$0	$123	$26	$294	$214	$8,404
New/Used Auto Sales	1,000 sf	$11,766	$0	$0	$0	$123	$26	$294	$214	$12,423
Home Impr. Superstore	1,000 sf	$3,643	$0	$0	$0	$123	$26	$294	$214	$4,300
Quality/Local Restaurant	1,000 sf	$22,861	$0	$0	$0	$123	$26	$294	$214	$23,518
High Turnover Rest.	1,000 sf	$30,168	$0	$0	$0	$123	$26	$294	$214	$30,825
Fast Food Rest. w/ drv-thru	1,000 sf	$65,096	$0	$0	$0	$123	$26	$294	$214	$65,753
w/in Shopping Center	1,000 sf	$27,220	$0	$0	$0	$123	$26	$294	$214	$27,877
Gas Station w/Conv. Retail	Fuel Pos.	$7,691	$0	$0	$0	n/a	n/a	n/a	n/a	$7,691
Health/Fitness Club	1,000 sf	$24,082	$0	$0	$0	$123	$26	$294	$214	$24,739
Supermarket	1,000 sf	$10,450	$0	$0	$0	$123	$26	$294	$214	$11,107
Convenience Market	1,000 sf	$63,019	$0	$0	$0	$123	$26	$294	$214	$63,676
Auto Repair or Body Shop	1,000 sf	$9,086	$0	$0	$0	$123	$26	$294	$214	$9,743
Self-Service Car Wash	Stall	$17,496	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Bank/Savings Drive-In	1,000 sf	$14,377	$0	$0	$0	$123	$26	$294	$214	$15,034
Pharmacy w/&w/o Drive-Thru	1,000 sf	$5,061	$0	$0	$0	$123	$26	$294	$214	$5,718
Movie Theater w/Matinee	Screen	$20,147	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Furniture Store	1,000 sf	$0	$0	$0	$0	$123	$26	$294	$214	$657
General Office:										
Less than 100,000 sf	1,000 sf	$5,310	$0	$0	$0	$101	$24	$360	$192	$5,987
100,000-199,999 sf	1,000 sf	$4,233	$0	$0	$0	$101	$24	$360	$192	$4,910
200,000-399,999 sf	1,000 sf	$3,329	$0	$0	$0	$101	$24	$360	$192	$4,006
400,000 sf or greater	1,000 sf	$2,844	$0	$0	$0	$101	$24	$360	$192	$3,521
Medical Office > 5,000 sf	1,000 sf	$10,981	$0	$0	$0	$101	$24	$360	$192	$11,658
Medical Office < 5,000 sf	1,000 sf	$17,422	$0	$0	$0	$101	$24	$360	$192	$18,099
High Tech Assembly/Dist	1,000 sf	$480	$0	$0	$0	$17	$3	$32	$28	$560
Manufacturing/Industrial	1,000 sf	$675	$0	$0	$0	$17	$3	$32	$28	$755
Wholesale/Warehouse	1,000 sf	$1,353	$0	$0	$0	$17	$3	$32	$28	$1,433
Mini-Warehouse	1,000 sf	$0	$0	$0	$0	$17	$3	$32	$28	$80
Summer Camp	Bed	$3,617	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Summer Camp	Bed	$893	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Marina	Berth	$1,237	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Golf Course	Hole	$16,011	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Hospital	1,000 sf	$7,601	$0	$0	$0	$161	$35	$295	$199	$8,291
Nursing Home	Bed	$441	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Nursing Home	1,000 sf	n/a	$0	$0	$0	$161	$35	$295	$199	n/a
Elementary School (private)	Student	$0	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Middle School (private)	Student	$465	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
High School (private)	Student	$504	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Jr/Comm. College (private)	Student	$871	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
University (private)	Student	$871	$0	$0	$0	n/a	n/a	n/a	n/a	n/a
Leisure/Outdoors	1,000 sf	n/a	$0	$0	$0	$161	$35	$295	$199	n/a
Schools/Colleges	1,000 sf	n/a	$0	$0	$0	$161	$35	$295	$199	n/a
Government/Public Bldgs	1,000 sf	n/a	$0	$0	$0	$161	$35	$295	$199	n/a
Church	1,000 sf	$3,655	$0	$0	$0	$161	$35	$295	$199	$4,345
Day Care Center	1,000 sf	$6,567	$0	$0	$0	$161	$35	$295	$199	$7,257

Source: Polk County Code of Ordinances, Chapter 8.7. Impact Fees, and Ordinance 2009-005 (all fees except schools suspended through July 31, 2015).

It should be noted that the removal of State and municipal roads from the transportation impact fee calculations creates a completely different fee schedule. Due to the details of the transportation revenue credit calculations, fees are not lower by a uniform percentage compared to transportation fees that includes State and municipal roads. For this reason, it is recommended that the County restrict the use of future transportation impact fee revenues to be spent only on improvements to major County-owned roads.

In contrast, removal of community parks from the park impact fee calculations results in a fee schedule that is lower by the same percentage for all three housing types. While a fee that includes community parks is not explicitly shown in this report, all of the data for community parks needed to make that calculation are provided. It is the intent of the County to use the exclusion of community parks in the fee calculation to identify a lower adoption percentage, not to restrict the use of park impact fee funds so that they could not be spent on community parks.

Fee Schedule Simplification. Reduce the number of land use categories in the transportation fee schedules to make them consistent among all of the impact fees. The benefits of a simplified fee schedule include greater ease in classification of proposed uses, reductions of very high fees for a small number of land uses, elimination of most "change of use" fees, and encouragement of reuse of existing vacant buildings (see Land Use Categories section).

Consolidated Park Fee. Combine separate regional and area park fees into a consolidated park fee. Have three benefit districts for the updated park fee; as opposed to the current county-wide regional park benefit district and six area park benefit districts (see Service Areas and Benefit Districts section). Spend previously-collected park fees on improvements in the benefit districts in which they were collected.

Summary of Findings

All of the County's impact fees are updated in this report. This update uses the same methodologies used in the previous studies to calculate the current fees, with some minor refinements. All of the inputs are based on the most current available data, and local data are used throughout, with the exception of trip generation rates and other travel demand factors by land use, which continue to rely on a combination of Florida and national trip characteristics studies.

The updated fees are compared to current adopted fees, which, with the exception of school fees, are currently suspended until August 1, 2015 (see Table 2 on the following page). This comparison illustrates the differences between adopting the updated fees at 100% and what the fees would be when the suspension ends.

The updated fees are higher than current fees because all of the fees except transportation were adopted at 50% or less of the fair-share amounts calculated in the supporting studies. School fees were adopted at 40.5% of the amounts calculated in the 2010 school impact fee update, and the other fees were adopted at 50% of the amounts calculated in the 2009 studies.

Table 2. Updated Fees at 100% Compared to Current Adopted Fees

Land Use Type	Unit	Roads	School	Parks	Libr.	Fire	EMS	Law	Jail	Total
Updated Fees										
Single-Family Det.	Dwelling	$2,155	$10,484	$357	$165	$242	$66	$259	$194	$13,922
Multi-Family	Dwelling	$1,351	$6,697	$253	$117	$138	$51	$161	$120	$8,888
Mobile Home Park	Space	$781	$8,487	$268	$124	$68	$53	$155	$103	$10,039
RV Park	Space	$781	$0	$0	$0	$68	$53	$155	$103	$1,160
Retail/Commercial	1,000 sq. ft	$3,808	$0	$0	$0	$271	$93	$515	$382	$5,069
Office	1,000 sq. ft	$2,237	$0	$0	$0	$208	$71	$500	$270	$3,286
Industrial	1,000 sq. ft	$666	$0	$0	$0	$39	$11	$75	$60	$851
Warehouse	1,000 sq. ft	$709	$0	$0	$0	$39	$11	$75	$60	$894
Mini-Warehouse	1,000 sq. ft	$456	$0	$0	$0	$39	$11	$75	$60	$641
Public/Institutional	1,000 sq. ft	$567	$0	$0	$0	$392	$61	$464	$227	$1,711
Current Fees										
Single-Family Det.	Dwelling	$4,895	$4,160	$242	$101	$100	$26	$136	$109	$9,769
Multi-Family	Dwelling	$2,261	$1,571	$181	$74	$64	$16	$68	$62	$4,297
Mobile Home Park	Space	$1,839	$1,972	$173	$68	$25	$13	$72	$58	$4,220
RV Park	Space	$1,047	$0	$0	$0	$25	$13	$72	$58	$1,215
Retail/Commercial	1,000 sq. ft	$6,754	$0	$0	$0	$123	$26	$294	$214	$7,411
Office	1,000 sq. ft	$4,233	$0	$0	$0	$101	$24	$360	$192	$4,910
Industrial	1,000 sq. ft	$675	$0	$0	$0	$17	$3	$32	$28	$755
Warehouse	1,000 sq. ft	$1,353	$0	$0	$0	$17	$3	$32	$28	$1,433
Mini-Warehouse	1,000 sq. ft	$0	$0	$0	$0	$17	$3	$32	$28	$80
Public/Institutional	1,000 sq. ft	$3,655	$0	$0	$0	$161	$35	$295	$199	$4,345
Percent Change										
Single-Family Det.	Dwelling	-56%	152%	48%	63%	142%	154%	90%	78%	43%
Multi-Family	Dwelling	-40%	326%	40%	58%	116%	219%	137%	94%	107%
Mobile Home Park	Space	-58%	330%	55%	82%	172%	308%	115%	78%	138%
RV Park	Space	-25%	n/a	n/a	n/a	172%	308%	115%	78%	-5%
Retail/Commercial	1,000 sq. ft	-44%	n/a	n/a	n/a	120%	258%	75%	79%	-32%
Office	1,000 sq. ft	-47%	n/a	n/a	n/a	106%	196%	39%	41%	-33%
Industrial	1,000 sq. ft	-1%	n/a	n/a	n/a	129%	267%	134%	114%	13%
Warehouse	1,000 sq. ft	-48%	n/a	n/a	n/a	129%	267%	134%	114%	-38%
Mini-Warehouse	1,000 sq. ft	n/a	n/a	n/a	n/a	129%	267%	134%	114%	701%
Public/Institutional	1,000 sq. ft	-84%	n/a	n/a	n/a	143%	74%	57%	14%	-61%

Source: Updated fees from Table 23 (transportation), Table 32 (parks), Table 39 (library), Table 51 (fire rescue), Table 63 (EMS), Table 80 (law enforcement), Table 94 (corrections) and Table 120 (schools); current adopted fees from Table 1 (current retail and office transportation fees shown are for a 100,000 square foot shopping center or office building, and current public/institutional transportation fees shown are for a church).

A more apples-to-apples comparison is between the updated fees and current fees, if they had been adopted at 100% of the rates calculated in the previous fee studies. This comparison is shown in Table 3 on the following page. The updated total fees are lower than what the current fees would have been if they had been adopted at 100% of study costs for single-family and most nonresidential developments. The updated fees are higher for multi-family, mobile home parks and mini-warehouses.

The potential percentage changes in total impact fees for other land uses vary. This variation by land use reflects updated demand factors, including persons per units (the previous study relied on 2000 U.S. Census data), trip characteristics (the previous study used the 2008 8th edition of the *Trip Generation* manual), student generation rates based on address-matching of current students, and

public safety call data, as well as updated transportation credits, which differ by land use based on updated average assessed property values.

Table 3. Updated Fees at 100% Compared to Previous Studies at 100%

Land Use Type	Unit	Roads	School	Parks	Libr.	Fire	EMS	Law	Jail	Total
Updated Fees										
Single-Family Det.	Dwelling	$2,155	$10,484	$357	$165	$242	$66	$259	$194	$13,922
Multi-Family	Dwelling	$1,351	$6,697	$253	$117	$138	$51	$161	$120	$8,888
Mobile Home Park	Space	$781	$8,487	$268	$124	$68	$53	$155	$103	$10,039
RV Park	Space	$781	$0	$0	$0	$68	$53	$155	$103	$1,160
Retail/Commercial	1,000 sq. ft	$3,808	$0	$0	$0	$271	$93	$515	$382	$5,069
Office	1,000 sq. ft	$2,237	$0	$0	$0	$208	$71	$500	$270	$3,286
Industrial	1,000 sq. ft	$666	$0	$0	$0	$39	$11	$75	$60	$851
Warehouse	1,000 sq. ft	$709	$0	$0	$0	$39	$11	$75	$60	$894
Mini-Warehouse	1,000 sq. ft	$456	$0	$0	$0	$39	$11	$75	$60	$641
Public/Institutional	1,000 sq. ft	$567	$0	$0	$0	$392	$61	$464	$227	$1,711
Current Fees (100%)										
Single-Family Det.	Dwelling	$4,895	$10,240	$485	$203	$201	$53	$273	$219	$16,569
Multi-Family	Dwelling	$2,261	$3,877	$363	$149	$129	$32	$136	$125	$7,072
Mobile Home Park	Space	$1,839	$4,863	$348	$136	$50	$27	$144	$116	$7,523
RV Park	Space	$1,047	$0	$0	$0	$50	$27	$144	$116	$1,384
Retail/Commercial	1,000 sq. ft	$6,754	$0	$0	$0	$246	$52	$589	$428	$8,069
Office	1,000 sq. ft	$4,233	$0	$0	$0	$230	$49	$720	$384	$5,616
Industrial	1,000 sq. ft	$675	$0	$0	$0	$34	$7	$65	$57	$838
Warehouse	1,000 sq. ft	$1,353	$0	$0	$0	$34	$7	$65	$57	$1,516
Mini-Warehouse	1,000 sq. ft	$0	$0	$0	$0	$34	$7	$65	$57	$163
Public/Institutional	1,000 sq. ft	$3,655	$0	$0	$0	$322	$71	$591	$399	$5,038
Percent Change										
Single-Family Det.	Dwelling	-56%	2%	-26%	-19%	20%	25%	-5%	-11%	-16%
Multi-Family	Dwelling	-40%	73%	-30%	-21%	7%	59%	18%	-4%	26%
Mobile Home Park	Space	-58%	75%	-23%	-9%	36%	96%	8%	-11%	33%
RV Park	Space	-25%	n/a	n/a	n/a	36%	96%	8%	-11%	-16%
Retail/Commercial	1,000 sq. ft	-44%	n/a	n/a	n/a	10%	79%	-13%	-11%	-37%
Office	1,000 sq. ft	-47%	n/a	n/a	n/a	-10%	45%	-31%	-30%	-41%
Industrial	1,000 sq. ft	-1%	n/a	n/a	n/a	15%	57%	15%	5%	2%
Warehouse	1,000 sq. ft	-48%	n/a	n/a	n/a	15%	57%	15%	5%	-41%
Mini-Warehouse	1,000 sq. ft	n/a	n/a	n/a	n/a	15%	57%	15%	5%	293%
Public/Institutional	1,000 sq. ft	-84%	n/a	n/a	n/a	22%	-14%	-21%	-43%	-66%

Source: Updated fees from Table 2; current fees at 100% from previous studies (current retail and office transportation fees shown are for a 100,000 square foot shopping center or office building, and current public/institutional transportation fees shown are for a church).

Comparative Florida County Fees

Polk County's total impact fee for a single-family detached unit is compared to the six adjoining counties of comparable size in Table 4 (illustrated in Figure 1). All of Polk County's impact fees except schools are currently suspended. Manatee County's school impact fees have been suspended since 2009, but the School Board is now considering commissioning a new study and reinstating them.[2] Osceola County repealed their road impact fees in 2009, but recently adopted mobility fees that will go into effect in October.[3] The Pasco County School Board is considering a new study to

[2] "Manatee School District partners with county to explore impact fees," *Bradenton Herald*, January 15, 2015
[3] "New County development mobility fees launch Oct. 1," *Osceola News Gazette*, March 19, 2015

potentially increase their school fees.[4] The Lake County Board of County Commissioners recently approved increasing the percentage of the school impact fee charged from 25% to 75%.[5] Hillsborough County's calculated fees are the lowest, partly because those studies have not been updated in over ten years.

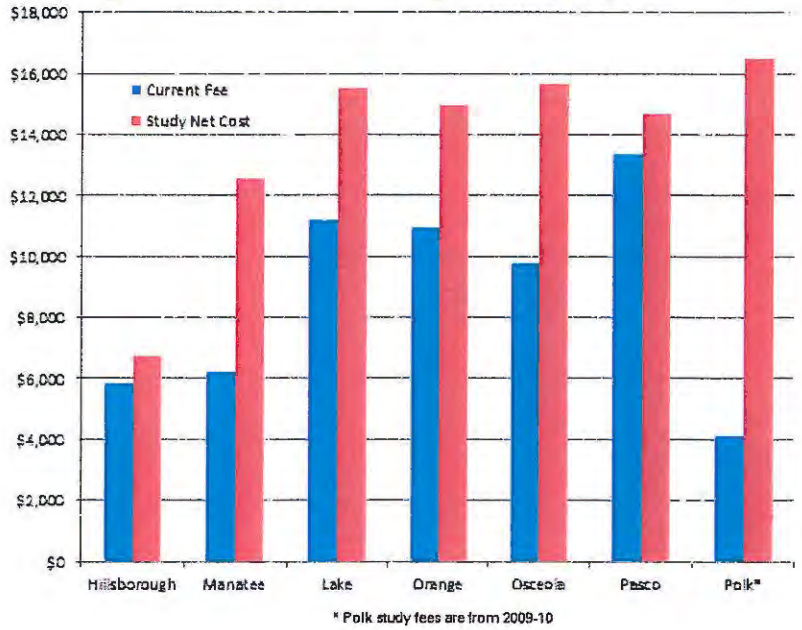
Table 4. Comparative Total Single-Family Impact Fees

County	2010 Population	Current Fee	Study Net Cost	% of Study Net Cost			Study Year(s)	State Roads
				Roads	School	Total		
Hillsborough	1,229,226	$5,878	$6,752	60%	109%	87%	2004	Yes
Manatee	322,833	$6,249	$12,599	100%	0%	50%	2011	Yes
Lake	297,052	$11,228	$15,531	70%	75%	72%	2010-13	Yes
Orange	1,145,956	$10,962	$14,999	42%	100%	73%	2011-12	Yes
Osceola	268,685	$9,791	$15,673	0%	83%	62%	2003-07	n/a
Pasco	464,697	$13,398	$14,683	100%	100%	91%	2001-11	Yes
Polk*	602,095	$4,160	$16,534	0%	41%	25%	2009-10	Yes

* Polk study costs are from previous 2009-2010 studies

Source: Survey by Duncan Associates, January 23, 2015 (see detail in Appendix G).

Figure 1. Comparative Single-Family Impact Fees



[4] "Pasco school officials anticipate push for higher impact fee," *Tampa Bay Times*, January 23, 2015

[5] "Lake approves school impact-fee increase," *Orlando Sentinel*, December 3, 2014

LEGAL FRAMEWORK

Impact fees are a way for local governments to require new developments to pay a proportionate share of the infrastructure costs they impose on the community. In contrast to traditional "negotiated" developer exactions, impact fees are charges that are assessed on new development using a standard formula based on objective characteristics, such as the number and type of dwelling units constructed. The fees are one-time, up-front charges, with the payment usually made at the time of building permit issuance. Essentially, impact fees require that each new development project pay its pro-rata share of the cost of new capital facilities required to serve that development.

Since impact fees were pioneered in states like Florida that lacked specific enabling legislation, such fees have generally been legally defended as an exercise of local government's broad "police power" to regulate land development in order to protect the health, safety and welfare of the community. The courts have developed guidelines for constitutionally-valid impact fees, based on "rational nexus" standards. The standards essentially require that the fees must be proportional to the need for additional infrastructure created by the new development, and must be spent in such a way as to provide that same type of infrastructure to benefit new development. A Florida district court of appeals described the dual rational nexus test in 1983 as follows, and this language was quoted and followed by the Florida Supreme Court in its 1991 St. Johns County decision:

> *In order to satisfy these requirements, the local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision. In order to satisfy this latter requirement, the ordinance must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.*

Florida Statutes

The 2006 Florida Legislature passed Senate Bill 1194, which establishes certain requirements for impact fees in Florida. The bill, which became effective on June 14, 2006, created a new Section 163.31801, Florida Statutes, which currently reads as follows:

> *163.31801 Impact fees; short title; intent; definitions; ordinances levying impact fees.--*
>
> *(1) This section may be cited as the "Florida Impact Fee Act."*
>
> *(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.*
>
> *(3) An impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at minimum:*
>
> *(a) Require that the calculation of the impact fee be based on the most recent and localized data.*

(b) Provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity shall account for the revenues and expenditures of such impact fee in a separate accounting fund.

(c) Limit administrative charges for the collection of impact fees to actual costs.

(d) Require that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.

(4) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.

(5) In any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or this section. The court may not use a deferential standard.

Other provisions relating to impact fees are scattered about in the Florida Statutes. For example, the boards of independent special fire control districts are authorized to establish fire impact fees in Section 191.009(4). Public schools are exempted from the payment of impact fees in Section 1013.371(1)(a).

General Impact Fee Principles

One of the most fundamental principles of impact fees, rooted in both case law and norms of equity, is that impact fees should not charge new development for a higher level of service than is provided to existing development. While impact fees can be based on a higher level of service than the one existing at the time of the adoption of the fees, two things are required if this is done. First, another source of funding other than impact fees must be identified and committed to fund the capacity deficiency created by the higher level of service. Second, the impact fees must generally be reduced to ensure that new development does not pay twice for the same level of service, once through impact fees and again through general taxes that are used to remedy the capacity deficiency for existing development. In order to avoid these complications, the general practice is to base the impact fees on the existing level of service.

A corollary principle is that new development should not have to pay more than its proportionate share when multiple sources of payment are considered. There are some additional considerations for determining what types of revenue used to fund capital facilities warrant additional credits, as described below.

Debt Credits

As noted above, if impact fees are based on a higher-than-existing level of service, the fees should be reduced by a credit that accounts for the contribution of new development toward remedying the existing deficiencies. A similar situation arises when the existing level of service has not been fully paid for. Outstanding debt on existing facilities that are counted in the existing level of service will be retired, in part, by revenues generated from new development. Given that new development will pay impact fees to provide the existing level of service for itself, the fact that new development may also be paying for the facilities that provide that level of service for existing development could

amount to paying for more than its proportionate share. Consequently, impact fees should be reduced to account for future payments that will retire outstanding debt on existing facilities.

Other Revenue Credits

The issue is less clear-cut when it comes to other types of revenue that may be used to make capacity-expanding capital improvements of the same type being funded by impact fees. The clearest case occurs when non-impact fee general fund tax revenues are programmed for capacity-expanding improvements on an "as available" basis because impact fees are insufficient to fund all needed growth-related improvements. These capacity-adding projects that may be funded in the future with non-impact fee dollars will be paid for by both existing and new development and will increase the overall level of service for both existing development and future growth. In fact, the use of general fund revenues to construct growth-related improvements is more appropriately viewed as a subsidy of growth by the taxpayers than as a source of potential double-payment requiring a credit. Nevertheless, the previous studies for Polk County provided credit for other revenues programmed in the County's five-year capital improvements program, and this update will continue that practice.

Similar considerations apply to dedicated funding sources, such as motor fuel taxes that can only be used for transportation or a special sales tax dedicated to transportation improvements. Like discretionary revenue, these types of revenue sources are typically not specifically dedicated only for capacity-expanding improvements, and even if they are, their use to fund capacity-related improvements improves the level of service for both existing and new development. Nevertheless, credit for such dedicated revenue sources has typically been provided in Florida impact fee studies, and will continue to be provided in this update.

Credit has also sometimes been provided for grants for capacity improvements that can reasonably be anticipated in the future. In addition to the argument presented above (i.e., grants raise the level of service and benefit both new development and existing development), two additional arguments can be made against applying credit for grants. First, new development in a community does not directly pay for State and Federal grants in the same way they pay local gasoline and property taxes. Second, future grant funding is far more uncertain than dedicated revenue streams. On the other hand, local governments have less discretion about whether to spend grant funding on capacity-expanding capital improvements. Again, credit for grant funding has typically been provided in Florida impact fee studies, and will continue to be provided in this update.

METHODOLOGIES

A wide range of methodologies have been developed to calculate impact fees, consistent with the legal requirements and guidelines described above. Despite variations, there are two primary types of methodologies, which can be referred to as "standards-based" and "plan-based." Standards-based methodologies use a system-wide level of service standard, such as the system-wide ratio of road capacity to demand, the number of park acres per 1,000 residents, or the existing capital investment per service unit. Plan-based methodologies are generally based on modeling and geographically-specific level of service standards (e.g., "all road segments and intersections shall function at LOS D or better"), and rely on a facility master plan to create the nexus between the cost of planned improvements and the projected growth over a defined time period. In general, the standards-based approach provides greater flexibility in expenditures (a plan-based approach requires a master plan update when planned projects change). The two approaches are described in more detail below.

Standards-Based

The "standards-based" methodology uses a generalized level-of-service standard to determine the costs to accommodate new development. This approach does not require that there be a master plan, or even a list of specific planned projects that will be funded with the impact fees.

Most often, the standards-based approach uses the actual level of service (LOS) that exists at the time the study is prepared. This LOS standard can be expressed in terms of a physical ratio (e.g., park acres per 1,000 population), or in dollar terms (e.g., park cost per person). When based on the existing LOS, this approach is sometimes referred to as "incremental expansion." The basic assumption is that, as the community grows, it will be necessary to expand capital facilities proportional to growth. Basing the fees on the existing LOS assumes that there is little or no excess capacity in existing facilities to accommodate future growth. However, a standards-based methodology can also be based on a LOS that is lower or higher than the current existing LOS. When there is a significant amount of excess capacity, a lower-than-existing LOS may be used.

For transportation, the most common standards-based approach is often referred to as the "consumption-based" methodology. This methodology charges a new development the cost required to replace the capacity it will consume in the major roadway system. In other words, if a development will generate 100 vehicle-miles of travel (VMT) per day, it is charged impact fees based the average cost to create 100 vehicle-miles of capacity (VMC). Most well-functioning roadway systems have considerably more than one VMC for each VMC, but at least a portion of this surplus represents excess capacity. While this is the most common standards-based approach for roads, some transportation impact fees use a VMC/VMT ratio higher than 1.0, but less than the existing ratio. The existing ratio is seldom used, because growing communities tend to have major roads in areas that are not fully developed, and as they approach build-out are unlikely to be able to maintain the current ratio.

School impact fees also typically use the consumption-based approach. Generally, school fees are based on the cost of one permanent student station per student generated by the development. Standards-based approaches for the other types of fees charged by Polk County, which include parks, library, fire, EMS, law enforcement and corrections, are typically based on the existing LOS.

Plan-Based

In contrast to standards-based methodologies, which rely on generalized, system-wide LOS standards, plan-based methodologies rely on a specific list of planned improvements. A plan-based methodology basically divides the cost of planned improvements over a fixed time period by the anticipated growth in service units over the same time period. The least defensible of these approaches are those based on a short-term capital improvements plan, because there is not necessarily any strong correlation between short-term planned improvement costs and long-term costs to accommodate new development. Much more defensible are those based on a long-range master plan or build-out plan.

As discussed above, plan-based methodologies seldom account for the cost of existing excess capacity. Instead, they focus solely on future costs to be incurred, and generally exclude any future costs to retire debt on existing capacity.

Regardless of the methodology used, an impact fee calculation must comply with the legal principles established by impact fee case law, as described earlier. The most fundamental principle is that impact fees should only charge new development for the costs attributable to growth, and should not charge for the correction of existing capacity deficiencies. In addition, the fees should be proportional to the impact of the development. Finally, new development should not be required to pay twice for the same improvements through other taxes and fees.

Plan-based approaches are not exempt from the fundamental requirement that the fees do not exceed the existing level of service. For example, a transportation fee based on a master plan that determines the cost maintain LOS D on all roadways over the next 20 years should identify any existing roadways that currently function at a LOS worse than D and develop a funding plan to remedy the deficiencies. Because new development will generally contribute toward whatever funding source is used for this purpose, it is usually necessary to calculate a revenue credit that accounts for such contribution. Many impact fee studies that use the plan-based approach omit this critical component.

Current Methodologies

The County's current fees are all based on a standards-based methodology. Details of the methodologies are described below.

Transportation

The suspended transportation fees are based on a 2009 study by Tindale-Oliver and Associates.[6] The approach used was a standard, consumption-based road impact fee methodology. The methodology assumes that for each additional VMT of travel demand generated by new development, an additional VMC of capacity will need to be constructed to maintain a minimum one-to-one ratio of capacity to demand. The current fees are designed to recover the costs of design, right-of-way and construction for improvements to the major roadway system (all County, municipal and State arterial and collector roads, excluding I-4 and SR 570) within Polk County. The study calculated travel demand characteristics for trip generation rates, new trip factors and average trip lengths for four residential land use categories and 42 nonresidential land uses, based on a

[6] Tindale-Oliver & Associates, *Polk County Transportation Impact Fee Update Study*, Final Report, March 17, 2009.

combination of national data and Florida studies. Revenue credits were provided for gas tax and ad valorem tax revenues that will be generated in the future by new development and used for capacity-expanding improvements to the major roadway system.

Schools

The current school impact fees are based on a 2010 study by Henderson, Young & Company.[7] The methodology assumed that for each non-charter public school student generated by new development, an additional student station would need to be constructed to maintain a minimum one-to-one ratio of capacity to demand. Student generation rates were based on address-matching between Polk County Public Schools students and the Property Appraisers database, which identified the housing type for roughly 40% of existing students. Costs for new student stations included land, school buildings, ancillary facilities, buses and the interest cost of debt financing. Revenue credits were provided for the unobligated school impact fee fund balance and outstanding sales tax bonds. Two fee schedules were prepared, one that included interest costs and one that excluded interest costs. The fees were adopted at 40.5% of the amounts calculated in the 2010 study.

Parks and Libraries

The suspended regional park, area park and library fees are currently based on a study by Duncan Associates in 2009.[8] The study used a standards-based methodology, dividing the replacement cost of existing land and facilities by the number of existing service units. The service unit was an Equivalent Dwelling Unit (EDU), which represents the average number of occupants of a single-family detached unit. The credit was calculated based on the amount of grant and general fund revenue programmed for capacity improvements in the County's 5-year capital improvements program. The net cost per service unit was calculated by subtracting the credit from the cost per service unit. The park and library fees were adopted at 50% of the amounts calculated in the 2009 study.

Public Safety

The suspended fire rescue, EMS, law enforcement and corrections fees are currently based on a study by Duncan Associates in 2009.[9] These fee calculations also used the standards-based approach, and allocated costs to different types of development based on calls-for-service. The 2009 study used a consistent set of land use categories for all four of the updated fees. The public safety fees were adopted at 50% of the amounts calculated in the 2009 study.

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[7] Henderson, Young & Company, *Impact Fees for Educational Facilities in Polk County, Florida*, February 23, 2010.
[8] Duncan Associates, *Polk County Impact Fee Update for Parks and Libraries*, March 2009.
[9] Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009.

Recommendations

The consultant's general recommendation is to retain the standards-based methodology currently used for all of the County's impact fees. The standards-based approach allows the County to adjust its capital improvements plan to respond to changing development patterns without triggering the need for an impact fee update. Within this general framework, however, we recommend some modifications, as described below.

Transportation

The current transportation impact fee schedule has 42 nonresidential land use categories. This number will be reduced significantly to simplify impact fee administration (see next section for more detail). Also, the County directed that the updated transportation fees should be based only on the impact on the County road system.

Schools

The 2010 school impact fee study provided a revenue credit for outstanding sales tax bonds, but not for outstanding certificates of participation (COPs). The update provides credit for all outstanding debt that was used to build existing school facilities used by current students.

Parks and Libraries

The current park impact fees consist of separate fees for regional parks and area parks. As discussed in greater detail in the Service Areas/Benefit Districts section, the County may want to consider combining these two fees into a consolidated park impact fee, and reducing the number of benefit districts. In addition, the County directed that the updated park fees should be calculated to exclude community parks.

Public Safety

No major changes are recommended from the methodologies for the fire rescue, EMS, law enforcement and corrections fees used in the 2009 study. However, the approach used for the allocation of calls is proposed to be somewhat simplified.

LAND USE CATEGORIES

The definitions of the land use categories to be included in the service unit demand schedule and the final impact fee schedule have important implications for the amounts of the fees assessed on different land uses and the ease or difficulty of impact fee administration.

The current transportation impact fee schedule has 42 nonresidential land use categories. The consultant recommends consolidating the nonresidential categories into several broader categories that are consistent among all of the impact fees. There are several advantages to having a smaller number of broader, more generalized categories: (1) it will make it easier to classify land uses; (2) it will avoid the controversies that can arise over very high impact fees for certain high-trip-generation land uses that are a very small part of new development; (3) it will avoid the problems that arise when such uses locate in shopping centers, where they should qualify for the much lower general retail rate, compared to the much higher rates they would be charged if they were a stand-alone use; and (4) there will be fewer issues with change of use.

Transportation impact fees are generally the only type of fee that employs a great number of detailed use categories, and this is because published national trip generation data have long been available for hundreds of use categories. However, just because trip generation rates are available for so many land uses does not mean all of those uses must be included in the fee schedule. An alternative approach is to simplify the fee schedule by eliminating many of the uses and replacing them with a fewer number of broader, more generalized use categories. Having learned that attempts to enumerate every possible land use in the fee schedule is both unnecessary and overly costly, many communities are now moving in this direction. Paradoxically, having more land use categories often makes it more difficult to classify proposed development projects. Classifying all retail and commercial uses into a single general retail category would eliminate the need to determine the difference between, for example, a quality restaurant and a high-turnover restaurant.

Most commercial uses occur within shopping centers, and trip generation rates for shopping centers assume a mix of uses. The *Trip Generation* manual produced by the Institute of Transportation Engineers (ITE) notes that some of the centers in its surveys include "non-merchandising facilities, such as office buildings, movie theaters, restaurants, post offices, banks, health clubs and recreational facilities." It also notes that some of the centers surveyed include outparcels, which often contain service stations, drive-in banks and fast-food restaurants. The proposed approach is to utilize the shopping center rate for all retail/commercial uses.

Currently, fees for shopping centers vary based on size, with six categories ranging from less than 50,000 square feet to 1 million or more square feet. Similarly, fees for office uses are based on the size of the building, using four square footage categories. The differential fees are based on national data from ITE, showing that as shopping centers and office buildings increase in size, the number of trips generated per 1,000 square feet declines. Charging variable rates for shopping centers by size of the center was virtually universal in early transportation impact fee systems. One reason for this unanimity is that ITE did not publish average daily trip generation rates for all sizes of shopping centers prior to the 6th edition of the Trip Generation manual in 1997 (before that, average rates were given for centers of less than 570,000 square feet and larger centers). Now that average rates are available, more communities are moving away from charging fees based on the size of the shopping center.

It is known that large, regional shopping centers have a lower percentage of pass by trips than smaller, more neighborhood-oriented centers, and this relationship is also likely to hold for small, neighborhood-oriented offices versus large corporate office buildings. It is also known that large, regional shopping centers have a much larger market area than smaller centers, and thus attract trips from longer distances, and this factor undoubtedly also comes into play for office developments. The lower trip generation rates of larger shopping centers and office buildings is partially and perhaps even completely offset by higher percentages of primary trips and longer trip lengths. Given this, the consultant recommends collapsing the size categories and charging commercial and office uses based on a flat rate per 1,000 square feet.

Recommendations

The proposed consolidation of the County's existing land uses into 10 categories is summarized in Table 5. Under the proposal, the existing residential land use categories would remain the same. The County's numerous retail/commercial, office and public/institutional categories would be collapsed into one general retail category, one office category and one public/institutional category. As currently provided in the County's ordinance, developers who feel their development will generate less traffic have the option of conducting an independent impact analysis. In general, however, the specific categories tend to have higher fees than the more general categories into which they are consolidated. While the proposed changes in categories will not resolve issues with major land use changes (e.g., warehouse to retail), it will eliminate more common change of use issues that arise among the retail commercial land use categories. The simplified land use categories will also eliminate the "sticker shock" that often accompanies change of use to certain categories, particularly restaurants.

Suggested definitions of the proposed land use categories are as follows.

Single-family detached: a single dwelling unit located on a lot and not attached to any other dwelling unit.

Multi-family: a building containing more than one dwelling unit.

Mobile home park: a lot or parcel of land use designed or used for the rental of spaces for mobile homes.

RV park: a lot or parcel of land use designed or used for the rental of spaces for recreational vehicles.

Retail/commercial: an establishment engaged in the selling or rental of goods, services or entertainment to the general public. Such uses include, but are not limited to, shopping centers, discount stores, supermarkets, home improvement stores, building, material and lumber stores, garden centers, car dealerships, convenience markets, furniture stores, pharmacies, restaurants, bars, nightclubs, automobile sales and service, banks, movie theaters, amusement arcades, bowling alleys, golf courses open to the public, marinas, movie theaters, barber shops, laundromats, funeral homes, private vocational or technical schools, dance studios, health clubs, racquet clubs, banquet halls and conference facilities, hotels, motels and lodging facilities.

Table 5. Proposed Land Use Categories

Proposed Categories	Unit	Current Categories	Unit
Single-Family Detached	Dwelling	Single-Family Detached	Dwelling
Multi-Family	Dwelling	Multifamily	Dwelling
Mobile Home Park	Space	Mobile Home Park	Space
RV Park	Space	Campground/RV Park	Site
Retail/Commercial	1,000 sf	General Retail:	
		Less than 50,000 sf	1,000 sf
		50,000-99,999 sf	1,000 sf
		100,000-299,999 sf	1,000 sf
		300,000-499,999 sf	1,000 sf
		500,000-999,999 sf	1,000 sf
		1,000,000 sf or greater	1,000 sf
		Quality/Hi Turnover Rest.	1,000 sf
		Fast Food Rest. w/ drv-thru	1,000 sf
		Gasoline Station	Fuel Pos.
		Supermarket	1,000 sf
		Convenience Market	1,000 sf
		Auto Repair or Body Shop	1,000 sf
		Car Wash	Stall
		Bank/Savings	1,000 sf
		Pharmacy w/Drive-Thru	1,000 sf
		Movie Theater w/Matinee	Screen
		Furniture Store	1,000 sf
		Hotel	Room
		Motel	Room
		Marina	Berth
		Golf Course	Hole
		Health/Fitness Club	1,000 sf
Office	1,000 sf	General Office:	
		Less than 100,000 sf	1,000 sf
		100,000-199,999 sf	1,000 sf
		200,000-399,999 sf	1,000 sf
		400,000 sf or greater	1,000 sf
		Medical Office > 5,000 sf	1,000 sf
		Medical Office < 5,000 sf	1,000 sf
Industrial	1,000 sf	Manufacturing/Industrial	1,000 sf
Warehouse	1,000 sf	Wholesale/Warehouse	1,000 sf
Mini-Warehouse	1,000 sf	Mini-Warehouse	1,000 sf
Public/Institutional	1,000 sf	ACLF (Congregate Care)	Dwelling
		Hospital	1,000 sf
		Nursing Home	Bed
		Elementary School (private)	Student
		Middle School (private)	Student
		High School (private)	Student
		Jr/Comm. College (private)	Student
		University (private)	Student
		Church	1,000 sf
		Day Care Center	1,000 sf
		Summer Camp	Bed

Office: a building not located in a shopping center and exclusively containing establishments providing executive, management, administrative or professional services, and which may include ancillary services for office workers, such as a restaurant, coffee shop, newspaper or candy stand, or child care facilities. Typical uses include real estate, insurance, property management, investment, employment, travel, advertising, secretarial, data processing, telephone answering, telephone marketing, music, radio and television recording and broadcasting studios; professional or consulting services in the fields of law, architecture, design, engineering, accounting and similar professions; interior decorating consulting services; medical and dental offices and clinics, including veterinarian clinics and kennels; and business offices of private companies, utility companies, trade associations, unions and nonprofit organizations.

Industrial: an establishment primarily engaged in the fabrication, assembly or processing of goods. Typical uses include manufacturing plants, welding shops, wholesale bakeries, dry cleaning plants, bottling works and research and development centers.

Warehouse: an establishment primarily engaged in the display, storage and sale of goods to other firms for resale, or activities involving significant movement and storage of products or equipment. Typical uses include wholesale distributors, storage warehouses, moving and storage firms, trucking and shipping operations, office/warehouse developments and major mail processing centers.

Mini-warehouse: a storage facility containing independent, fully enclosed bays that are leased to persons for storage of their household goods or personal property.

Public/institutional: a governmental, quasi-public or institutional use, or a non-profit recreational use, not located in a shopping center. Typical uses include elementary, secondary or higher educational establishments, day care centers, hospitals, mental institutions, nursing homes, assisted living facilities, fire stations, city halls, courthouses, post offices, jails, libraries, museums, places of religious worship, military bases, airports, bus stations, fraternal lodges, and recreational buildings.

SERVICE AREAS/BENEFIT DISTRICTS

The types of improvements to be funded with impact fees are related to the geographic areas they serve. There are two types of geographic areas in impact fee analysis: service areas and benefit districts. The service area corresponds to the area served by a set of facilities, and is generally the geographic level at which impact fees are calculated. However, a service area may be divided into multiple benefit districts as a way to further ensure that a fee-paying development will receive significant benefit from improvements. Fees that are collected in a benefit district are earmarked to be spent on improvements in the same benefit district.

Service Areas

All of the County's impact fees are based on a single service area, but the extent of the service area depends on the type of impact fee. Transportation, school, regional parks, library, EMS and corrections impact fees are calculated county-wide. Area park impact fees are based only in the unincorporated area. Fire and law enforcement fees are based on the unincorporated area, as well as within municipalities that are served by the County. Transportation and area park service areas are divided into multiple benefit districts. The service areas and benefit districts are summarized in Table 6.

Table 6. Summary of Service Areas and Benefit Districts

Fee Type	Service Area	# of Benefit Districts
Transportation	County-Wide	5
Schools	County-Wide	1
Regional Parks	County-Wide	1
Area Parks	Unincorporated Area	6
Library	County-Wide	1
Fire	Unincorporated Area, plus Eagle Lake, Hillcrest Heights, Lake Hamilton, Mulberry, Polk City	1
EMS	County-Wide	1
Law Enforcement	Unincorporated Area, plus Dundee, Eagle Lake, Fort Meade Frostproof, Mulberry, Polk City	1
Corrections	County-Wide	1

The use of a single service area continues to be appropriate for all of the fee types. Major road facilities are designed to move traffic relatively long distances. School facilities include central administration facilities, and attendance zones can be redrawn to utilize additional capacity. The types of facilities covered by the park impact fee (community parks, regional parks and boat ramps) serve relatively large areas. The individual libraries in the Polk County Library Cooperative are connected by inter-library loans and other resource-sharing programs. Fire, EMS and law enforcement facilities support integrated responses to incidents in all areas served. Corrections facilities are centralized and serve the entire county.

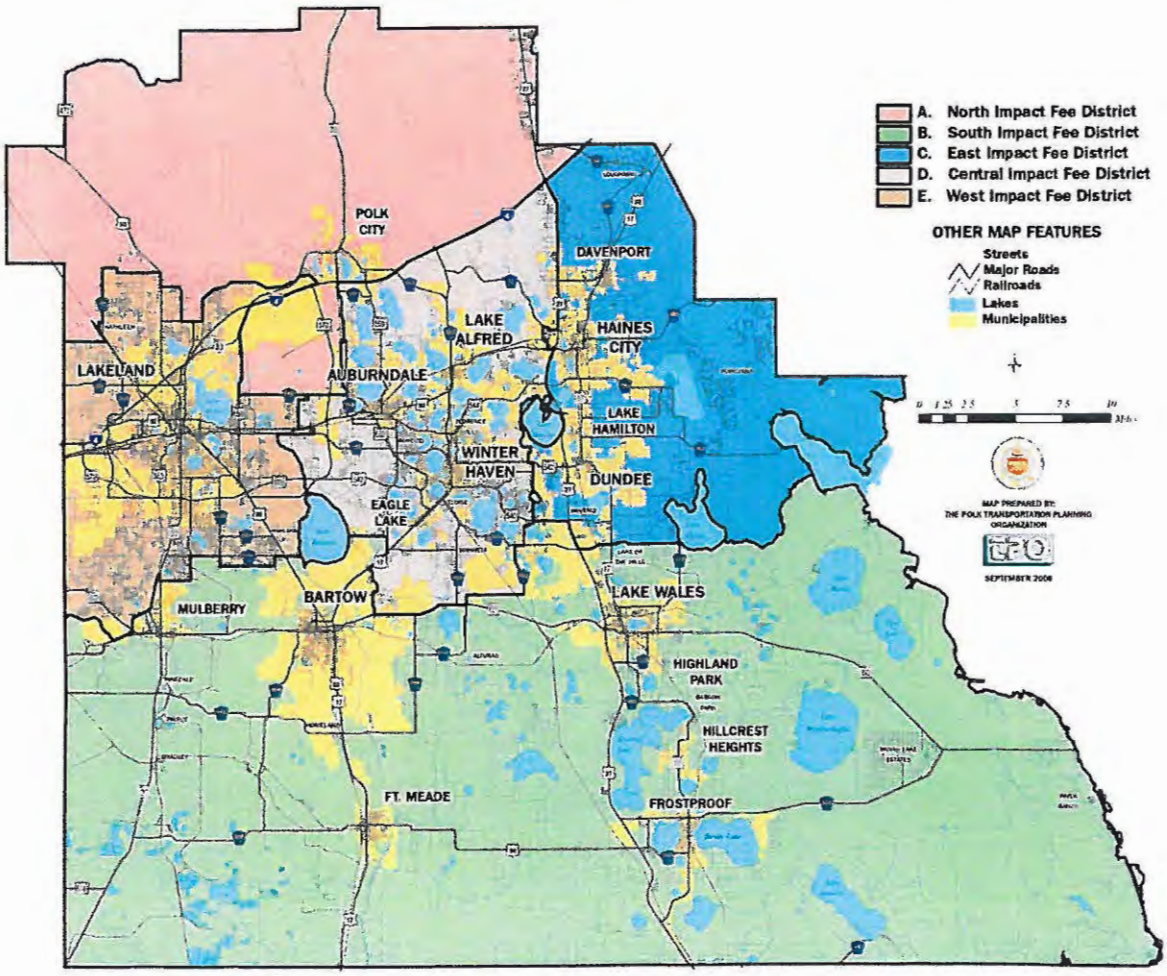
As part of this update, the County could consider combining the regional and area park fees into a consolidated park impact fee. All of the County parks serve relatively large areas. An updated

consolidated park fee could reasonably be based on a county-wide service area, and could use fewer than the current six benefit districts for area parks (see discussion below).

Transportation Benefit Districts

The County currently earmarks transportation impact fees to be spent in the benefit district in which it is collected. The five benefit districts (North, South, East, Central and West) are illustrated in Figure 2.

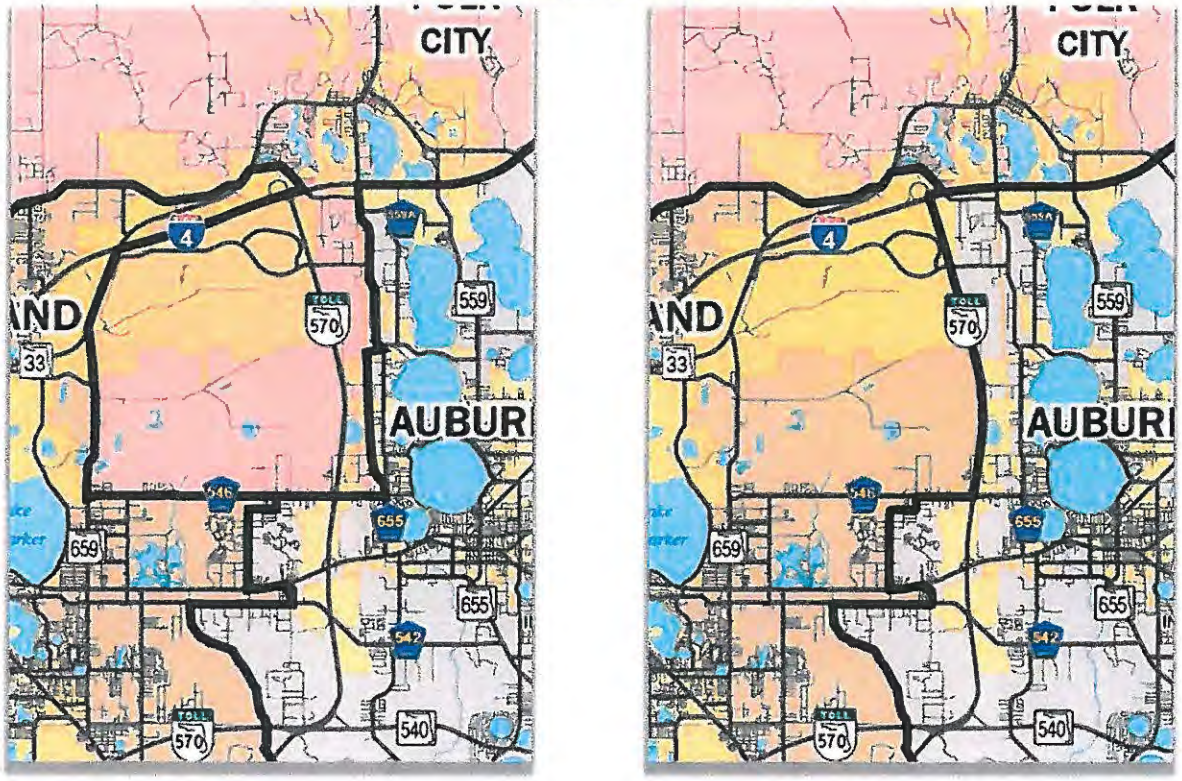
Figure 2. Transportation Impact Fee Benefit Districts



The current transportation impact fee benefit districts date back to the original fee study prepared in 1989. The district boundaries follow traffic analysis zone boundaries that have been updated several times in the interim. The benefit district structure predates the Polk Parkway, the Polk Commerce Center Development of Regional Impact (DRI), the Williams DRI and Florida Polytechnic University, and there was little or no proposed development in what is now the northeast Polk Parkway corridor. The Polk Transportation Planning Organization proposes a boundary modification in this area. The North district (District A) currently extends south of Interstate 4 to

include the area surrounding Florida Polytechnic and the Polk Commerce Centre. Staff proposes to use SR 570 (Polk Parkway) as the new boundary between the West district (District E) and the Central district (District C). The proposed boundary revision is illustrated in Figure 3. This boundary change will provide a logical connection between where fees are collected and where they are spent. For example, impact fees collected from future development in the Polk Commerce Centre could be used to help fund the proposed spine road that will serve this development. The same example holds true for future development in the vicinity of Florida Polytechnic.

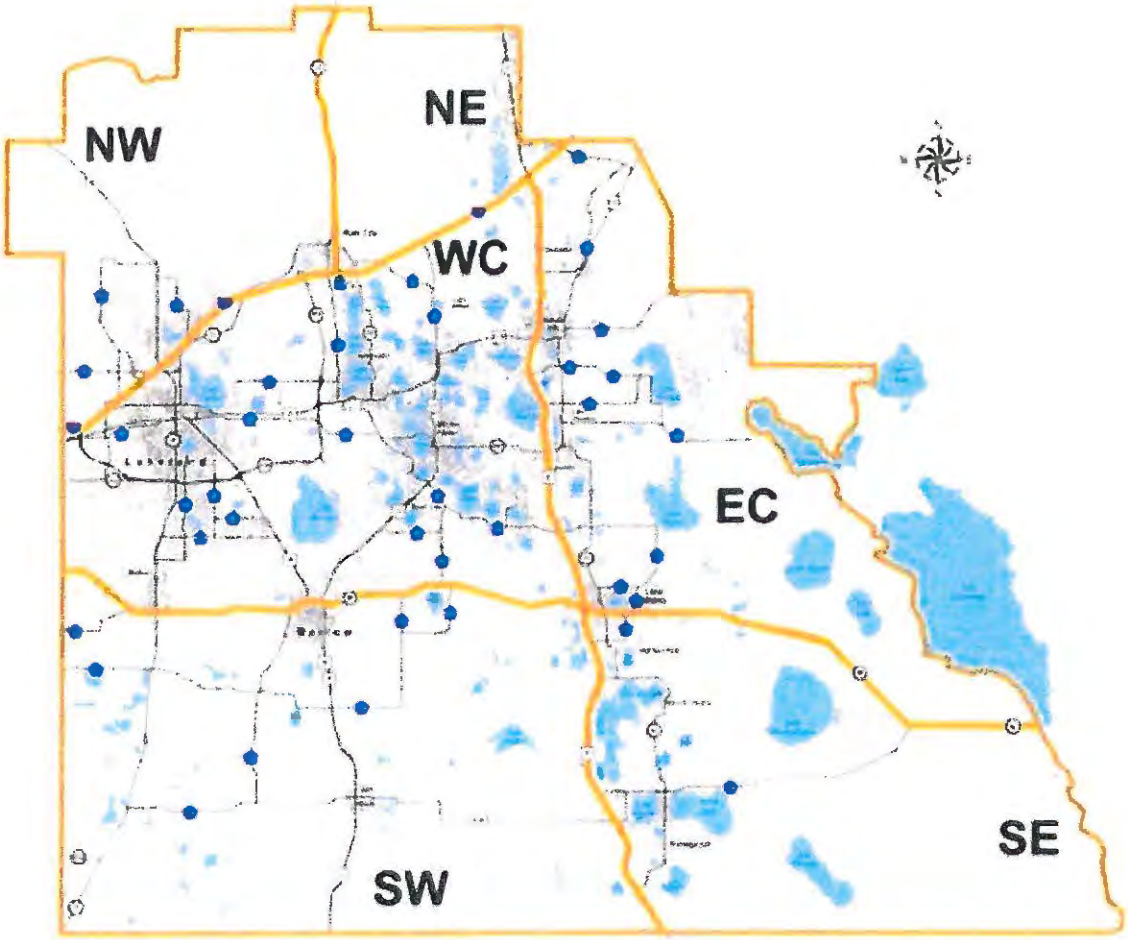
Figure 3. Proposed Transportation District Modification



Park Benefit Districts

Currently, there is a single county-wide benefit district for regional park fees and six benefit districts for area park fees. The current area park benefit districts are illustrated in Figure 4.

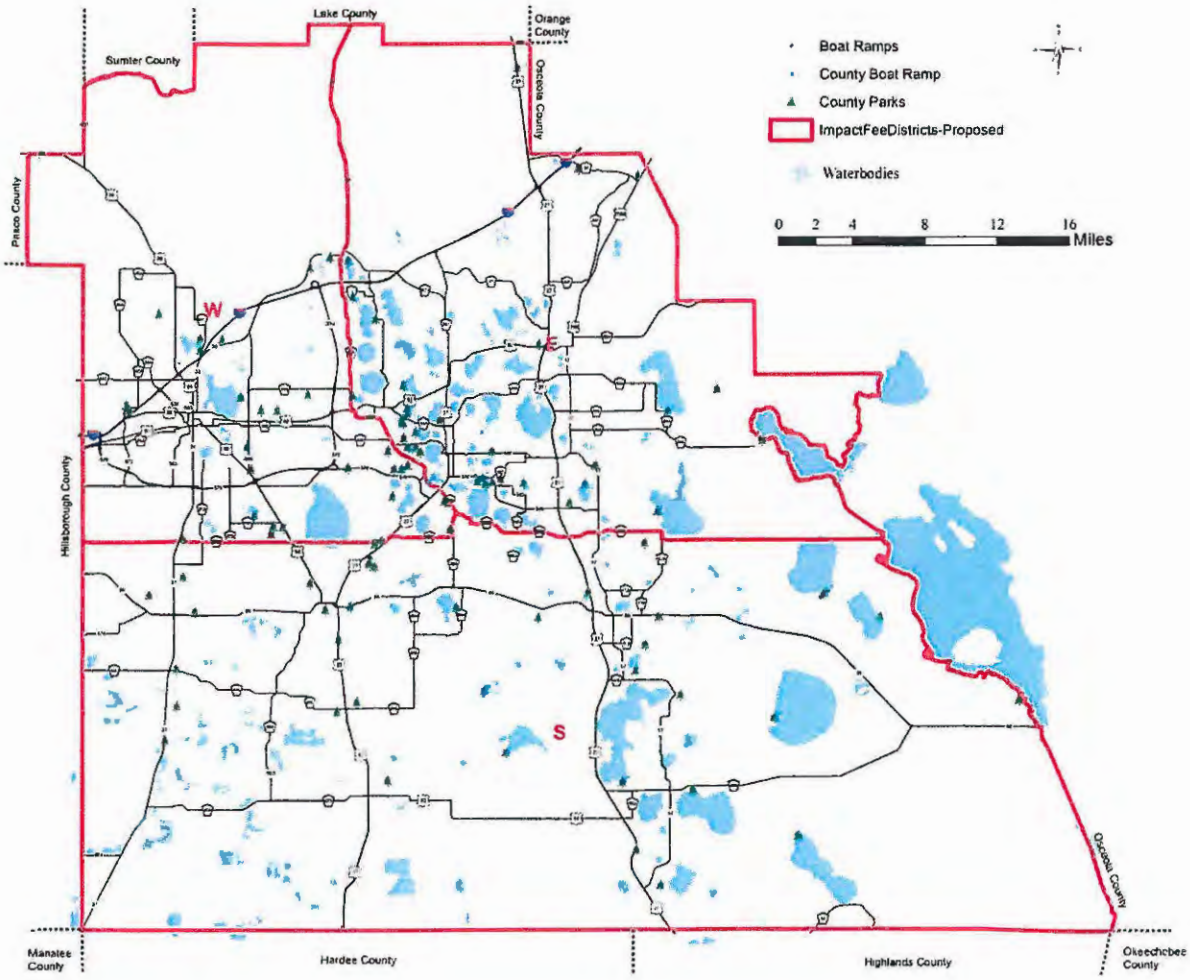
Figure 4. Current Area Park Impact Fee Benefit Districts



This update proposes a consolidated County park fee, including both regional and non-regional parks, but continuing to exclude neighborhood parks. The service area for the updated park fee would be county-wide.

County parks staff reports that having six area park benefit districts makes it difficult to accumulate sufficient funds in order to fund improvements. Fewer benefit districts would appear to be warranted for the proposed consolidated park fee, because regional parks, community parks and boat ramps tend to serve relatively large areas. Three benefit districts for the updated park fee are proposed, as illustrated in Figure 5.

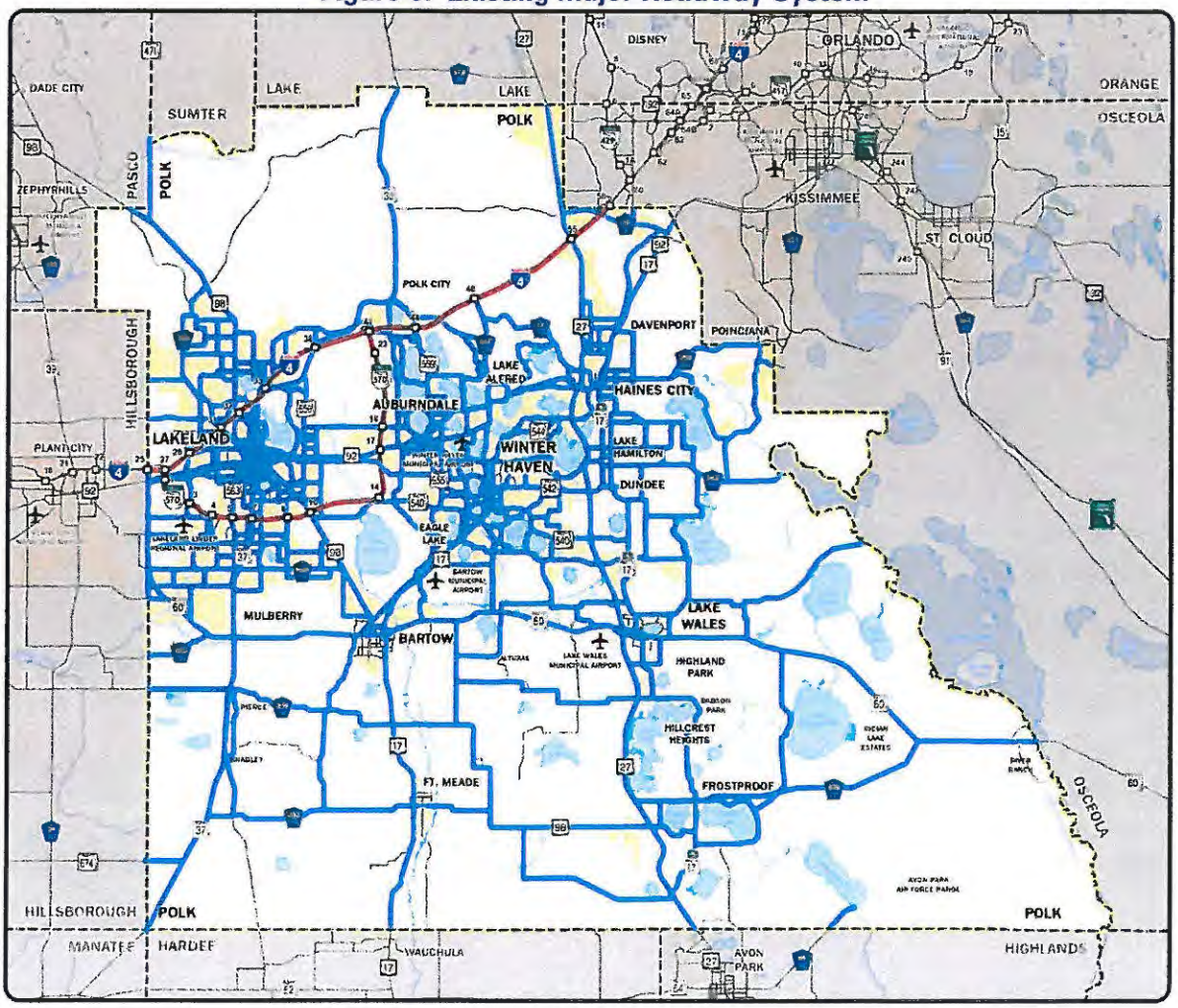
Figure 5. Proposed Park Impact Fee Benefit Districts



TRANSPORTATION

Polk County's transportation impact fees are assessed county-wide, and all of the municipalities participate by collecting the County's transportation impact fee. The fees were last updated in 2009. The current transportation impact fees are designed to recover the costs of design, right-of-way and construction for improvements to the major roadway system (County and State arterial and collector roads, excluding I-4 and the SR 570 toll road) within Polk County. As requested by the County, this update calculates transportation fees that exclude State and municipal roads. The existing impact fee major roadway system (including State and municipal roads) is illustrated by the blue lines in Figure 6. A detailed inventory of the existing County major roadway system is provided in Appendix C. This update updates all of the inputs into the fee calculation, including travel demand factors, costs and credits.

Figure 6. Existing Major Roadway System



Level of Service

The methodology used in this update is the standards-based approach known as "consumption-based." The consumption-based approach uses a system-wide ratio of capacity to demand (vehicle-miles of capacity to vehicle-miles of travel, or VMC/VMT). A VMC/VMT ratio of one-to-one is the level of service used in the consumption based approach. While the County has a current level of service significantly higher than that, this approach recognizes that there is a significant amount of excess capacity in the existing major roadway system, and that the capacity/demand ratio will tend to fall closer to 1.00 as the county approaches build-out. The consumption-based approach requires only that new development pay for the capacity of the major roadway system that it directly consumes.

The calculations presented in Table 7 below demonstrate that the existing major roadway system currently has a level of service well in excess of 1.00. Because the updated fees are based on a level of service than is lower than the current level of service, there are no existing deficiencies from an impact fee perspective.

Table 7. Current Transportation Level of Service

Daily Vehicle-Miles of Capacity (VMC)	10,086,470
÷ Daily Vehicle-Miles of Travel (VMT)	3,536,324
Existing VMC/VMT Ratio	2.85

Source: Table 129 in Appendix C.

Service Units

Service units create the link between demand (traffic generated by new development) and supply (roadway capacity). An appropriate service unit basis for transportation impact fees is vehicle-miles. Vehicle-miles is a combination of the number of vehicles traveling during a given time period and the distance (in miles) that those vehicles travel.

The two time periods most often used in traffic analysis are the 24-hour day (average daily trips or ADT) and the single hour of the day with the highest traffic volume (peak hour trips or PHT). The choice of peak hour trips rather than average daily trips as the service unit will tend to generate lower fees for retail uses compared to office and industrial uses. The County's current transportation impact fees are based on average daily trip generation.

On the demand side, this update uses daily trip generation, new trip factors (which account for pass-by and diverted trips), and average trip lengths. The product of these three factors is the vehicle-miles of travel (VMT) associated with a unit of development for various land use types.

The service unit on the supply side is average daily vehicle-miles of capacity (VMC). VMC is calculated as the product of the miles and capacity of each roadway. System-wide VMC is the sum of the VMC for all major roadways. Capacity is measured in terms of the County's adopted level of service for each roadway.

The travel demand generated by specific land use types is a product of three factors: 1) trip generation, 2) percent new trips and 3) trip length. The first two factors are well documented in the professional literature. In contrast, trip lengths are much more likely to vary between communities, depending on the geographic size and shape of the community and its major roadway system.

Trip Generation

Trip generation rates represent trip ends, or driveway crossings. Thus, a one-way trip from home to work counts as one trip end for the residence and one trip end for the work place. To avoid over-counting, all trip rates have been divided by two. This splits the travel demand equally between the origin and destination of the trip, and avoids double-charging.

Trip generation in Polk County from nonresidential uses is likely to be similar to national data, and consequently trip generation rates for nonresidential uses are based on information published in the most recent edition of the Institute of Transportation Engineers' (ITE) *Trip Generation* manual. For residential uses, however, it is likely that trip generation rates in Polk County are lower than the national average, given the greater proportion of retirees in Polk County and in Florida generally. For this reason, residential trip generation rates are based on Florida studies.

New Trip Factor

Trip rates also need to be adjusted by a "new trip factor" to exclude pass-by and diverted trips. This adjustment is intended to reduce the possibility of over-counting travel induced by the new development. Pass-by trips are those trips that are already on a particular route for a different purpose and simply stop at a development on that route. For example, a stop at a convenience store on the way home from the office is a pass-by trip for the convenience store. A pass-by trip does not create an additional burden on the street system and therefore should not be counted in the assessment of impact fees. A diverted-linked trip is similar to a pass-by trip, but a diversion is made from the regular route to make an interim stop. The reductions for pass-by and diverted trips utilized in this study were drawn from Florida studies.

Average Trip Length

The average trip length is the most difficult travel demand factor to determine. In the context of a transportation impact fee using a consumption-based methodology, the relevant input is the average length of a trip on the major roadway system. The starting point is Florida data on average trip lengths for specific land uses and trip purposes. While these average trip lengths provide reasonable estimates of relative magnitudes associated with different land use types, the actual distances are likely to be unrepresentative of travel on Polk County's major roadway system. An adjustment factor can be derived by dividing the VMT actually observed on the major roadway system by the VMT that would be expected using Florida average trip lengths and Florida and national trip generation rates.

The first step in developing the adjustment factor for the local trip length is to estimate the total VMT that would be expected on the major roadway system based on Florida and national travel demand characteristics. Existing land uses are multiplied by trip generation rates, percent new trips and average trip lengths and summed to estimate total county-wide VMT. As shown in Table 8, existing land uses within the county, using Florida and national trip generation and trip length data, would be expected to generate approximately 8.1 million VMT per day.

Table 8. Expected Vehicle-Miles of Travel

Land Use	ITE Code	Unit	Existing Units	Trip Rate	% New Trips	Avg. Trip Length	Expected VMT
Single-Family Detached	210	Dwelling	173,874	3.91	100%	6.62	4,500,589
Multi-Family	220	Dwelling	48,657	3.16	100%	5.10	784,156
Mobile Home	240	Dwelling	65,626	2.09	100%	4.69	643,273
Retail/Commercial	820	1,000 sf	32,089	21.35	76%	2.86	1,489,134
Office	710	1,000 sf	12,191	5.52	92%	5.15	318,840
Industrial	140	1,000 sf	7,450	1.91	92%	5.38	70,430
Warehouse	150	1,000 sf	29,475	1.78	92%	5.38	259,683
Public/Institutional	620	1,000 sf	6,173	3.80	89%	2.59	54,072
Total							8,120,177

Source: Existing county-wide units from Table 124 and Table 125 in Appendix A; residential trip rates are ½ of average daily trip ends on a weekday from a summary of Florida studies published in Tindale-Oliver & Associates, *Indian River County Impact Fee Update Study*, January 2014; nonresidential trip rates are ½ of average daily trip ends on a weekday from Institute for Transportation Engineers (ITE), *Trip Generation*, 9th Edition, 2012; % new trips and average trip length in miles from Florida origin and destination studies database cited above; expected VMT is product of existing units, trip rate, % new trips and average trip length.

The next step in developing the local trip length adjustment factor is to compare the expected VMT using national and Florida trip generation rates and average trip lengths to actual daily VMT on the major roadway system, as shown in Table 9. Expected VMT using existing land use data and national and Florida travel demand characteristics significantly over-estimates VMT actually observed on the major roadway system. This is not surprising, because the major roadway system used in this update is limited to County arterial and collector roads. Travel on local roads, municipal roads, Federal and State highways and any road outside of Polk County has been excluded from existing VMT. Consequently, the trip lengths will need to be adjusted downward.

Table 9. Comparison of Actual to Expected VMT

Actual Daily Vehicle-Miles of Travel (VMT)	3,536,324
÷ Expected Daily Vehicle-Miles of Travel (VMT)	8,120,177
Ratio of Actual to Expected VMT	0.435

Source: Actual VMT from Table 7; expected VMT from Table 8.

There are two types of trip lengths used in the impact fee calculations. "Assessable" trip lengths reflect travel on the major roadway system and are used to determine cost. "Total" trip lengths are used for determining revenue credits, and include an additional half mile for travel on local roads. The recommended average trip lengths are shown in Table 10.

Table 10. Average Trip Lengths

Land Use Type	FL Avg. Trip Length (miles)	Local Adjustment Factor	Local - County Rds Assessable (miles)	Local - County Rds Total (miles)
Single-Family Detached	6.62	0.435	2.88	3.38
Multi-Family	5.10	0.435	2.22	2.72
Mobile Home/RV Park	4.69	0.435	2.04	2.54
Retail/Commercial	2.86	0.435	1.24	1.74
Office	5.15	0.435	2.24	2.74
Industrial	5.38	0.435	2.34	2.84
Warehouse	5.38	0.435	2.34	2.84
Public/Institutional	2.59	0.435	1.13	1.63

Source: Florida average trip length from Table 8; local adjustment factor from Table 9; assessable trip length is Florida average times local adjustment factor; total local trip length is assessable trip length plus 0.5 miles estimated additional miles per trip on local roads.

Travel Demand Summary

The result of combining trip generation rates, new trip factors and average trip lengths is a travel demand schedule that establishes the vehicle-miles of travel (VMT) generated on the major roadway system during the average weekday by various land use types per unit of development. The recommended travel demand schedule is presented in Table 11.

Table 11. Travel Demand by Land Use, County Roads Only

Land Use Type	Unit	Trip Rate	Percent New	Avg. Trip Length (mi.) Assessed	Avg. Trip Length (mi.) Total	VMT/Unit Assessed	VMT/Unit Total
Single-Family Detached	Dwelling	3.91	100%	2.88	3.38	11.26	13.22
Multi-Family	Dwelling	3.16	100%	2.22	2.72	7.02	8.60
Mobile Home/RV Park	Space	2.09	100%	2.04	2.54	4.26	5.31
Retail/Commercial	1,000 sq. ft.	21.35	76%	1.24	1.74	20.12	28.23
Office	1,000 sq. ft.	5.52	92%	2.24	2.74	11.38	13.91
Industrial	1,000 sq. ft.	1.91	92%	2.34	2.84	4.11	4.99
Warehouse	1,000 sq. ft.	1.78	92%	2.34	2.84	3.83	4.65
Mini-Warehouse	1,000 sq. ft.	1.25	92%	2.34	2.84	2.69	3.27
Public/Institutional	1,000 sq. ft.	3.80	89%	1.13	1.63	3.82	5.51

Source: Trip rate and percent new trips from Table 8; average trip lengths from Table 10; daily VMT is product of trip rate, percent new trips and average trip length.

Cost per Service Unit

Expanding the capacity of the County's major roadway system is primarily accomplished by widening existing roadway cross-sections to accommodate additional through lanes and by building new roads. The transportation impact fee is designed to cover the cost of adding capacity to the roadway system. All of the normal components of a roadway expansion project are eligible for impact fee funding, including engineering and design, right-of-way acquisition, construction of new lanes, reconstruction of existing lanes and relocation of utilities where necessary as part of a widening project, and installation of sidewalks, street lighting and landscaping as part of an improvement project. Intersection improvements, signalization and timing, and similar types of improvements also expand roadway capacity, but the additional capacity is harder to quantify.

The cost to add roadway capacity to the County's major roadway system is based on recent costs of project that add vehicular lanes. The County completed seven new road or road widening projects in the last four years. All of the roads are urban collectors. The project costs include design, construction and right-of-way costs. Disregarding the most costly improvement, the cost of these recent projects averages $3.1 million per new lane-mile, as shown in Table 12.

Table 12. Transportation Cost per Lane-Mile

Roadway Segment	Completed	Miles	Type	New Ln-Mi.	Total Cost	Cost/ Lane-Mi.
Berkley Rd (Old Dixie Hwy-Pace Rd)	9/4/2010	4.80	2-4 Lanes	9.60	$31,367,219	$3,267,419
Bartow Northern Connector (US 98-US 17)*	4/17/2013	2.00	New 4-Ln	8.00	$16,416,796	$2,052,100
County Line Rd (SR 60-W Pipkin Rd)	2/28/2012	3.02	2-4 Lanes	6.04	$13,581,205	$2,248,544
Ernie Caldwell Blvd (FDC Grove Rd-Pine Tree Tr)**	6/27/2011	2.68	New 4-Ln	10.72	$36,029,346	$3,360,946
Kathleen Road Phase II	12/15/2013	3.00	2-4 Lanes	6.00	$33,185,796	$5,530,966
Lakeland Highlands Road	2/20/2012	3.01	2-4 Lanes	6.02	$33,074,177	$5,494,049
Pine Tree Trail (Ernie Caldwell Blvd-CR54)	6/27/2011	1.40	New 2-Ln	2.80	$3,696,895	$1,320,320
Total		19.91		49.18	$167,351,434	$3,402,835
Total, without Highest Cost Project		16.91		43.18	$134,165,638	$3,107,125

* 1.2 miles added for approaches/turn lanes on US98, US17, and Old Bartow Eagle Lake Road
** includes Heller Brothers Boulevard
Source: Polk County Transportation Division, July 29, 2014.

Again disregarding the highest-cost project (in terms of cost per VMC) recent County road improvements cost an average of $326 per vehicle-mile of capacity (VMC) added, as shown in Table 13. Because the standard consumption-based methodology charges new development only for the capacity it directly consumes (i.e., a one-to-one ratio of capacity to demand), the cost per VMC is the same as the cost per VMT.

Table 13. Transportation Cost per Vehicle-Mile

Roadway Segment	Miles	Type	Average Daily Capacity Before	After	New	New VMC	Total Cost	Cost/ VMC
Berkley Rd (Old Dixie Hwy-Pace Rd)	4.80	2-4 Lanes	12,800	34,000	21,200	101,760	$31,367,219	$308
Bartow Northern Connector (US 98-US 17)	2.00	New 4-Ln	0	34,000	34,000	68,000	$16,416,796	$241
County Line Rd (SR 60-W Pipkin Rd)	3.02	2-4 Lanes	12,800	34,500	21,700	65,534	$13,581,205	$207
Ernie Caldwell Blvd (FDC Grove Rd-Pine Tree Tr	2.68	New 4-Ln	0	34,000	34,000	91,120	$36,029,346	$395
Kathleen Road Phase II	3.00	2-4 Lanes	11,000	31,800	20,800	62,400	$33,185,796	$532
Lakeland Highlands Road	3.01	2-4 Lanes	11,000	33,900	22,900	68,929	$33,074,177	$480
Pine Tree Trail (Ernie Caldwell Blvd-CR54)	1.40	New 2-Ln	0	12,000	12,000	16,800	$3,696,895	$220
Total	19.91					474,543	$167,351,434	$353
Total, without Highest Cost Project	16.91					412,143	$134,165,638	$326

Source: Segment and cost data from Table 12; capacities from Table 129 in Appendix C or FDOT *Quality/Level of Service* manual.

Net Cost per Service Unit

As described in the Legal Framework section, impact fees should be reduced for new development's contribution toward retiring outstanding debt for existing facilities that are included in the existing level of service on which the fees are based. In addition, this update will provide credits for dedicated funding sources and anticipated future grant funding.

Debt Credit

The County has one outstanding bond issue related to past capacity-expanding road improvements. The Transportation Improvement Revenue Refunding Bonds, Series 2010, were issued in 2010 for $53 million, and $47 million is outstanding as of November 30, 2014. A simple method that ensures that new development is not required to pay for existing facilities, through funds used for debt retirement, as well as new facilities through impact fees, is to calculate the credit by dividing the outstanding debt by existing service units. This puts new development on the same footing as existing development in terms of the share of capital costs funded through debt. As shown in Table 14, this results in a debt credit of $13 per VMT.

Table 14. Transportation Debt Credit

Outstanding Road Bond Principal, Series 2010	$47,320,000
÷ Existing Vehicle-Miles of Travel (VMT)	3,536,324
Transportation Debt Credit per VMT	$13

Source: Outstanding debt principal as of November 30, 2014 from Polk County Clerk's Office, August 8, 2014; VMT from Table 7.

State/Federal Funding Credit

State and Federal funding is provided for specific improvements in Polk County. Over the last six years, million in State and Federal funding has been used for capacity-expanding improvements to the major roadway system. Of that total, County roads have received $55 million in State/Federal funding. Assuming that this rate of funding continues, new development can be expected to generate, over the next 25 years, the present value equivalent in Federal/State funding of $43 per VMT, as calculated in Table 15.

Table 15. Transportation State/Federal Funding Credit

State/Federal Funding, FY 2009-2014	$54,636,234
÷ Number of Years	6
Annual State/Federal Funding	$9,106,039
÷ Existing Vehicle-Miles of Travel (VMT)	3,536,324
Annual State/Federal Funding per VMT	$2.58
x Net Present Value Factor (25 Years)	16.66
State/Federal Funding Credit per VMT	$43

Source: Six-year funding from Table 130; existing VMT from Table 7; net present value factor based on discount rate of 3.40%, which was the average interest rate for state and local bonds in January 2015 from the Federal Reserve.

Local Funding Credits

A proposed 1-cent sales tax for transportation was rejected by voters in November 2014. Current local funding for transportation consists of the County's 1-mill for roads, gas taxes, impact fees, State/Federal grants and Northridge Community Redevelopment Agency (CRA) tax increment funds. Credit is provided separately for State/Federal grant funding (see previous section). In this section, two credits are calculated: a 1-mill credit and a credit for other local funding (gas tax and CRA).

The projected funding for transportation over the next five years from the County's adopted Community Investment Program is summarized in Table 16. Of the $191 million in programmed funding, $58 million is earmarked for capacity-expanding projects.

Table 16. County Planned Transportation Funding, 2015-2019

Project Description	Total Cost	Non-Capacity	Capacity
Pavement Management	$67,791,739	$67,791,739	$0
Culvert Failure Contingency	$8,943,080	$8,943,080	$0
Railroad Grade Crossings	$2,388,473	$2,388,473	$0
Maintenance of Storm Water Facilities	$3,019,916	$3,019,916	$0
Sidewalk Renewal and Replacement	$1,002,251	$0	$1,002,251
Future Right-of-Way and Maintenance	$3,290,614	$0	$3,290,614
Guardrail Program	$708,393	$708,393	$0
Raised Pavement Marking Program	$1,888,006	$1,888,006	$0
Traffic Calming	$171,550	$171,550	$0
Sidewalk Projects	$2,602,009	$2,602,009	$0
School Improvement Projects	$6,316,310	$6,316,310	$0
ADA Intersection Improvements	$6,518,808	$6,518,808	$0
Roadway Improvements	$9,001,985	$9,001,985	$0
Traffic Striping	$7,331,581	$7,331,581	$0
Bridge Rehabilitation Program	$3,454,981	$3,454,981	$0
Old Bartow Lake Wales Road Bridge	$1,042,631	$1,042,631	$0
South Lake Reedy Blvd. Bridge Replacement	$947,547	$947,547	$0
CR559A Auburndale Cutoff and Berkley Rd Ph 4	$14,116,188	$0	$14,116,188
CR35A Kathleen Road Ph II (Galloway to Duff Rd)	$3,268,675	$0	$3,268,675
Program Management	$1,546,060	$1,546,060	$0
Clubhouse Rd (CR 540) from Tillery Rd to 9th St	$883,175	$883,175	$0
Grandview Parkway Extension (Northridge CRA)	$1,430,078	$0	$1,430,078
Ernie Caldwell Blvd Phase IIB &III (Northridge CRA)	$31,862,081	$0	$31,862,081
River Ranch Blvd. Roadway Improvements	$400,958	$400,958	$0
Jan Phyl Village Drainage System Phase I	$1,025,000	$1,025,000	$0
Bartow Northern Connector Ph II (US17 to SR60)	$2,107,434	$0	$2,107,434
Polk Commerce Centre "Spine" Road	$128,646	$0	$128,646
US27 @ Deer Creek Boulevard	$210,047	$0	$210,047
US27 @ Citrus Ridge Drive	$255,000	$0	$255,000
Reynolds Rd & Maine Ave Drainage	$140,958	$140,958	$0
Florida Polytechnic University	$6,666,667	$6,666,667	$0
Eagle Lake Loop Rd Bridge Replacement	$300,000	$300,000	$0
Eloise Loop Rd/Pollard Rd/Eagle Lk Loop Signal	$300,000	$0	$300,000
Auburndale JPA Water & Wastewater Project	$183,771	$183,771	$0
Total Planned Project Expenditures	$191,244,612	$133,273,598	$57,971,014

Source: Polk County *Adopted FY 2015-2019 Community Investment Program*.

The sources of programmed funding for capacity projects are summarized in Table 17. The bulk of the capacity improvements are funded from "other" funding sources (i.e., gas taxes and CRA).

Table 17. Transportation Capacity Funding by Funding Source, 2015-2019

Capacity Projects	1-Mill for Rds	Impact Fee	State/Fed.	Other	Total
Sidewalk Renewal and Replacement	$1,002,251	$0	$0	$0	$1,002,251
Future Right-of-Way and Maintenance	$3,190,614	$0	$0	$100,000	$3,290,614
CR559A Auburndale Cutoff and Berkley Rd Ph 4	$8,551,950	$5,564,238	$0	$0	$14,116,188
CR35A Kathleen Road Ph II (Galloway to Duff Rd)	$0	$0	$0	$3,268,675	$3,268,675
Grandview Parkway Extension (Northridge CRA)	$0	$0	$0	$1,430,078	$1,430,078
Ernie Caldwell Blvd Phase IIB &III (Northridge CRA)	$0	$0	$5,470,523	$26,391,558	$31,862,081
Bartow Northern Connector Ph II (US17 to SR60)	$0	$2,107,434	$0	$0	$2,107,434
Polk Commerce Centre "Spine" Road	$128,646	$0	$0	$0	$128,646
US27 @ Deer Creek Boulevard	$0	$0	$0	$210,047	$210,047
US27 @ Citrus Ridge Drive	$255,000	$0	$0	$0	$255,000
Eloise Loop Rd/Pollard Rd/Eagle Lk Loop Signal	$300,000	$0	$0	$0	$300,000
Total Capacity Funding	$13,428,461	$7,671,672	$5,470,523	$31,400,358	$57,971,014

Source: Polk County *Adopted FY 2015-2019 Community Investment Program*.

1-Mill Credit

Credit for the dedicated 1-mill road funding is based on the taxable value of new development. Average total taxable values (including land and other improvements) for parcels with buildings constructed in the last five years from the Property Appraiser's records are summarized in Table 18.

Table 18. Average Taxable Value of New Development

Land Use Type	Unit	Total Taxable Value	Number of Units	Tax Value per Unit
Single-Family Detached	Dwelling	$824,438,997	6,410	$128,618
Multi-Family	Dwelling	$52,360,327	782	$66,957
Mobile Home	Dwelling	$24,705,243	482	$51,256
Retail/Commercial	1,000 sq. ft.	$221,734,145	2,025	$109,498
Office	1,000 sq. ft.	$82,917,037	883	$93,904
Industrial	1,000 sq. ft.	$76,773,906	927	$82,820
Warehouse	1,000 sq. ft.	$133,797,430	2,811	$47,598
Public/Institutional	1,000 sq. ft.	$20,245,218	293	$69,096

Source: Data from Polk County Property Appraiser for parcels with buildings constructed from 2009-2014.

The percentage of 1-mill funding programmed for capacity-expanding improvements over the next five years is calculated in Table 19. Because 12.78% of 1-mill revenues are programmed for capacity improvements, the portion of the 1-mill funding for capacity is 0.1278 mills.

Table 19. Percentage of 1-Mill Road Funding for Capacity

Planned Expenditures for Capacity, FY 2015-2019	$13,428,461
÷ Total Planned Expenditures, FY 2015-2019	$105,061,540
% of Local Funding Programmed for Capacity	12.78%
x Millage Rate	1.0000
Millage Rate for Capacity Improvements	0.1278

Source: 1-mill capacity expenditures from Table 17; total 1-mill expenditures from Polk County *Adopted FY 2015-2019 Community Investment Program*.

Table 20 estimates the amount that new development can be expected to generate, per unit of development, in 1-mill capacity funding over the next 25 years. The future stream of revenue assumes inflation in taxable value at 3% annually, and is converted to its net present value equivalent. The net present value represents the appropriate 1-mill credit per unit of development for each of the land use types.

Table 20. Transportation 1-Mill Property Tax Credit

	Single Family (unit)	Multi-Family (unit)	Mobile Home (unit)	Retail/ Comm. (1000 sf)	Office (1000 sf)	Indus. (1000 sf)	Whse (1000 sf)	Public/ Instit. (1000 sf)
Taxable Value (000s)	$128.618	$66.957	$51.256	$109.498	$93.904	$82.820	$47.598	$69.096
x Capacity Millage	0.1278	0.1278	0.1278	0.1278	0.1278	0.1278	0.1278	0.1278
Year 1 Capacity Funding	$16.44	$8.56	$6.55	$13.99	$12.00	$10.58	$6.08	$8.83
Year 2 Capacity Funding	$16.93	$8.82	$6.75	$14.41	$12.36	$10.90	$6.26	$9.09
Year 3 Capacity Funding	$17.44	$9.08	$6.95	$14.84	$12.73	$11.23	$6.45	$9.36
Year 4 Capacity Funding	$17.96	$9.35	$7.16	$15.29	$13.11	$11.57	$6.64	$9.64
Year 5 Capacity Funding	$18.50	$9.63	$7.37	$15.75	$13.50	$11.92	$6.84	$9.93
Year 6 Capacity Funding	$19.06	$9.92	$7.59	$16.22	$13.91	$12.28	$7.05	$10.23
Year 7 Capacity Funding	$19.63	$10.22	$7.82	$16.71	$14.33	$12.65	$7.26	$10.54
Year 8 Capacity Funding	$20.22	$10.53	$8.05	$17.21	$14.76	$13.03	$7.48	$10.86
Year 9 Capacity Funding	$20.83	$10.85	$8.29	$17.73	$15.20	$13.42	$7.70	$11.19
Year 10 Capacity Funding	$21.45	$11.18	$8.54	$18.26	$15.66	$13.82	$7.93	$11.53
Year 11 Capacity Funding	$22.09	$11.52	$8.80	$18.81	$16.13	$14.23	$8.17	$11.88
Year 12 Capacity Funding	$22.75	$11.87	$9.06	$19.37	$16.61	$14.66	$8.42	$12.24
Year 13 Capacity Funding	$23.43	$12.23	$9.33	$19.95	$17.11	$15.10	$8.67	$12.61
Year 14 Capacity Funding	$24.13	$12.60	$9.61	$20.55	$17.62	$15.55	$8.93	$12.99
Year 15 Capacity Funding	$24.85	$12.98	$9.90	$21.17	$18.15	$16.02	$9.20	$13.38
Year 16 Capacity Funding	$25.60	$13.37	$10.20	$21.81	$18.69	$16.50	$9.48	$13.78
Year 17 Capacity Funding	$26.37	$13.77	$10.51	$22.46	$19.25	$17.00	$9.76	$14.19
Year 18 Capacity Funding	$27.16	$14.18	$10.83	$23.13	$19.83	$17.51	$10.05	$14.62
Year 19 Capacity Funding	$27.97	$14.61	$11.15	$23.82	$20.42	$18.04	$10.35	$15.06
Year 20 Capacity Funding	$28.81	$15.05	$11.48	$24.53	$21.03	$18.58	$10.66	$15.51
Year 21 Capacity Funding	$29.67	$15.50	$11.82	$25.27	$21.66	$19.14	$10.98	$15.98
Year 22 Capacity Funding	$30.56	$15.97	$12.17	$26.03	$22.31	$19.71	$11.31	$16.46
Year 23 Capacity Funding	$31.48	$16.45	$12.54	$26.81	$22.98	$20.30	$11.65	$16.95
Year 24 Capacity Funding	$32.42	$16.94	$12.92	$27.61	$23.67	$20.91	$12.00	$17.46
Year 25 Capacity Funding	$33.39	$17.45	$13.31	$28.44	$24.38	$21.54	$12.36	$17.98
Net Present Value	$379	$198	$151	$323	$277	$245	$140	$204

Source: Average taxable value per unit from Table 18; capacity millage from Table 19; future years beyond Year 1 increased by 3% annually; net present value based on discount rate of 3.40%, which was the average interest rate for state and local bonds in January 2015 from the Federal Reserve.

Other Local Funding Credit

The credit for local capacity funding other than the 1-mill for roads is calculated in Table 21. This credit is based on vehicle-miles of travel (VMT), and works out to $30 per VMT.

Table 21. Other Local Funding Credit

Other Local Capacity Funding, FY 2015-19	$31,400,358
÷ Number of Years	5
Annual Other Local Capacity Funding	$6,280,072
÷ Existing Vehicle-Miles of Travel (VMT)	3,536,324
Annual Other Local Funding per VMT	$1.78
x Net Present Value Factor (25 Years)	16.66
Other Local Funding Credit per VMT	$30

Source: Five-year funding from Table 17; existing VMT from Table 7; net present value factor based on discount rate of 3.40%, which was the average interest rate for state and local bonds in January 2015 from the Federal Reserve.

Credit Summary

The 1-mill credit has been calculated on a per unit basis. The credits related to outstanding debt, State and Federal funding, and other local funding are calculated on a per VMT basis, and are summarized in Table 22. The total VMT-related credit per service unit is $86 per VMT.

Table 22. Transportation VMT Credit per Service Unit

Debt Credit per VMT	$13
State/Federal Funding Credit per VMT	$43
Other Local Funding Credit per VMT	$30
Total Credit per VMT	$86

Source: Debt credit from Table 14; State/Federal funding credit from Table 15; other local funding credit from Table 21.

Updated Fee Schedule

The updated transportation impact fees are based on the daily vehicle-miles of travel (VMT) on the major roadway system generated by a development. The assessed VMT per development unit is multiplied by the cost per VMT to determine the cost per unit. The total VMT per unit is multiplied by the credit per VMT to determine the VMT credit per unit. The updated fee (net cost per unit) is the cost per unit less the VMT and 1-mill credits per unit, as presented in Table 23.

Table 23. Updated Transportation Impact Fee Schedule

Land Use Type	Unit	Assessed VMT/ Unit	Cost/ VMT	Cost/ Unit	Total VMT/ Unit	Credit/ VMT	VMT Credit/ Unit	1-Mill Credit/ Unit	Net Cost/ Unit
Single-Family Detached*	Dwelling	11.26	$326	$3,671	13.22	$86	$1,137	$379	$2,155
Multi-Family	Dwelling	7.02	$326	$2,289	8.60	$86	$740	$198	$1,351
Mobile Home/RV Park	Space	4.26	$326	$1,389	5.31	$86	$457	$151	$781
Retail/Commercial	1,000 sq. ft.	20.12	$326	$6,559	28.23	$86	$2,428	$323	$3,808
Office	1,000 sq. ft.	11.38	$326	$3,710	13.91	$86	$1,196	$277	$2,237
Industrial	1,000 sq. ft.	4.11	$326	$1,340	4.99	$86	$429	$245	$666
Warehouse	1,000 sq. ft.	3.83	$326	$1,249	4.65	$86	$400	$140	$709
Mini-Warehouse	1,000 sq. ft.	2.69	$326	$877	3.27	$86	$281	$140	$456
Public/Institutional	1,000 sq. ft.	3.82	$326	$1,245	5.51	$86	$474	$204	$567

* includes mobile home on individual lot

Source: Assessed and total VMT per unit from Table 11; cost per VMT from Table 13; cost/unit is product of assessed VMT/unit and cost/VMT; VMT credit/VMT from Table 22; VMT credit/unit is product of total VMT/unit and credit/VMT; 1-mill credit/unit from Table 20; net cost per unit is cost/unit less VMT and 1-mill credits per unit.

The County's current transportation impact fees were last updated in 2009, and are now suspended. The updated fees are compared to the suspended fees in Table 24. The updated fees are lower than current fees for all major land use categories, due primarily to the exclusion of State roads from the updated fee calculations.

Table 24. Comparative Transportation Impact Fees

Land Use Type	Unit	Current Fee	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$4,895	$2,155	-56%
Multi-Family	Dwelling	$2,261	$1,351	-40%
Mobile Home/RV Park	Space	$1,839	$781	-58%
Retail/Commercial	1,000 sq. ft.	$6,754	$3,808	-44%
Office	1,000 sq. ft.	$4,233	$2,237	-47%
Industrial	1,000 sq. ft.	$675	$666	-1%
Warehouse	1,000 sq. ft.	$1,353	$709	-48%
Mini-Warehouse	1,000 sq. ft.	$0	$456	n/a
Public/Institutional	1,000 sq. ft.	$3,655	$567	-84%

Source: Current fee from Table 1 (retail and office based on 100,000 sq. ft. building, public/institutional based on nursing home); updated fees from Table 23.

PARKS

Polk County provides a wide variety of parks and recreational facilities for the enjoyment of county residents. Park facilities include regional parks, community parks and boat access parks on the county's numerous lakes and waterways. The County also provides neighborhood and mini parks in some areas of the county along with natural resource areas; however, such facilities are not included in the County's park impact fee.

Polk County has charged both a county-wide regional park impact fee and an area park impact fee that is charged in the unincorporated areas of the county since December 2005. None of the municipalities participate in the county-wide regional park fee. This update proposes to consolidate the regional and area park fees into a single park fee. In addition, at the request of the County, this update calculates park fees that exclude community parks.

Level of Service

Impact fees are generally based on the existing levels of service, rather than adopted or desired levels of service. The County's adopted level of service in the Comprehensive Plan is 6.95 acres per 1,000 persons. This study continues the approach used in previous park impact fee studies of basing the park impact fees on the existing level of service, and measuring that level of service in terms of the ratio of the replacement value of existing facilities to the measure of existing residential development (the measure of existing development is the subject of the next section). Because the types of park facilities that the County provides tend to be of regional benefit, the level of service will divide replacement costs of existing County parks by the number of existing service units county-wide.

Service Units

Disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for park facilities. This unit of measurement is called a "service unit." While the County's adopted level of service standards are based on permanent year-round residents, estimates of existing housing units are more accurate than population estimates in calculating impact fees, because estimating population requires additional assumptions about what percentage of units are occupied. The park impact fees can more reliably be based on the number of dwelling units, without having to deal with the intervening variable of occupancy rates.

This report recommends the use of a service unit that avoids the need to make assumptions about occupancy rates. That service unit is the "equivalent dwelling unit" or EDU, which represents the impact of a typical single-family detached dwelling. By definition, a typical single-family unit represents, on average, one EDU. Other types of units each represent a fraction of an EDU, based on their relative number of persons per unit. The EDUs associated with other housing types are shown in Table 25.

Table 25. Park Equivalent Dwelling Unit Multipliers

Housing Type	Persons/ Unit	EDUs/ Unit
Single-Family Detached	2.35	1.00
Multi-Family	1.66	0.71
Mobile Home	1.76	0.75

Source: Persons per unit from Table 128 in Appendix B; EDUs/unit is ratio of persons per household to single-family detached persons per household.

In order to determine the existing level of service, it is necessary to estimate the total number of service units in the county. The total EDUs are developed by multiplying the number of existing dwelling units of each housing type by the appropriate EDUs per unit, and summing the results for all housing types. As shown in Table 26, there are 257,640 existing park service units (EDUs) in the county.

Table 26. Existing Park Service Units

Housing Type	Existing Units	EDUs/ Unit	Total EDUs
Single-Family Detached	173,874	1.00	173,874
Multi-Family	48,657	0.71	34,546
Mobile Home	65,626	0.75	49,220
Total	288,157		257,640

Source: Existing county-wide units from Table 124, Appendix A; EDUs per unit from Table 25.

Cost per Service Unit

This study bases the park impact fee on the existing level of service, and measures that level of service in terms of the ratio of the replacement value of existing facilities to existing residential development. An up-to-date inventory of Polk County's developed park land and recreational facilities utilized in calculating the impact fee for this update is provided in Table 131 of Appendix E.

Land acquisition is a significant cost related to park development in Polk County. Because the County has made few purchases of park land in the last several years, the value of park land will be based on current market values assigned to existing parks by the Polk County Property Appraiser. For properties for which assessed values could not be determined, the average value for properties for which values were available was assumed. As shown in Table 27, the estimated value of existing park land, excluding community parks, is about $12.0 million.

Table 27. Park Land Value

Park	Type	Specialty	Acres	Value
Aldine Combee Park	Community	Arena	25.42	$440,284
Banana Lake Park	Community		8.82	$90,640
Bartow Ag Center Horse Arena	Specialty	Arena	6.44	$276,772
Bone Valley ATV Park	Specialty	ATV	199.93	$110,150
Christina Park	Community		17.36	$1,393,582
Coleman Landing (at Shady Oaks Rec Area)	Specialty	Campground	135.91	$9,352
East Central Park	Regional		45.24	$1,234,246
Fort Fraser Trail	Specialty	Trail	46.97	*$263,596*
Fort Meade Park	Community		14.32	$236,538
Highland City Park	Community		10.94	$641,608
Hunt Fountain Park	Regional	Arena	59.21	$761,532
Jan Phyl Village Park	Community		20.28	$430,967
Lake Arbuckle Park and Campground	Specialty	Campground	6.50	$19,582
Lake Rosalie Park and Campground	Specialty	Campground	33.72	$19,632
Loughman Park	Community		7.99	$93,029
Loyce E. Harpe Park (aka Carter Road)	Regional		525.94	$1,011,798
Mosaic (aka IMC Agrico) Peace River Park	Regional		457.12	$348,194
Mulberry Park	Community		38.76	$368,023
Northeast Regional Park	Regional		78.83	$4,175,718
Poinciana Community Park	Community		28.58	$124,512
Polk City Park	Community		19.96	$176,664
Port Hatchineha Park and Campground	Specialty	Campground	3.44	$483,596
Saddle Creek Park and Campground	Specialty	Campground	739.58	$937,797
Simmers-Young Park (aka Fairgrounds)	Regional		300.95	$1,629,405
Wahneta Park	Community		13.24	$171,119
Winston Park	Community		5.84	$33,072
Boat Launching Sites				
Crystal Lake Park	Specialty	Boat Access	3.37	*$18,912*
Grassy Lake	Specialty	Boat Access	2.21	$7,070
Homeland Peace River Canoe Launch	Specialty	Boat Access	9.31	$568,727
Lake Agnes	Specialty	Boat Access	0.42	*$2,357*
Lake Annie	Specialty	Boat Access	0.50	*$2,806*
Lake Buffum	Specialty	Boat Access	0.77	$6,296
Lake Confusion	Specialty	Boat Access	0.19	*$1,066*
Lake Daisy	Specialty	Boat Access	0.23	*$1,291*
Lake Deer	Specialty	Boat Access	0.53	*$2,974*
Lake Deeson	Specialty	Boat Access	0.47	*$2,638*
Lake Florence Park	Specialty	Boat Access	0.43	*$2,413*
Lake Garfield	Specialty	Boat Access	0.41	$4,319
Lake Jessie	Specialty	Boat Access	0.18	*$1,010*
Lake Livingston	Specialty	Boat Access	0.51	$5,645
Lake Mariana	Specialty	Boat Access	0.20	*$1,122*
Lake Marion	Specialty	Boat Access	0.15	*$842*
Lake Parker Eastside Park	Specialty	Boat Access	2.48	$672
Lake Pierce	Specialty	Boat Access	0.27	*$1,515*
Lake Sears	Specialty	Boat Access	0.82	$1,261
Lake Tennessee	Specialty	Boat Access	0.41	*$2,301*
Lake Thomas	Specialty	Boat Access	0.19	*$1,066*
Lake Walk-in-Water	Specialty	Boat Access	2.92	$8,657
Little Crooked Lake	Specialty	Boat Access	1.76	$35,478
Mudd Lake (aka Lake Margaret)	Specialty	Boat Access	0.56	*$3,143*
Peace River Canoe Launch	Specialty	Boat Access	3.72	*$20,877*
Surveyor's Lake	Specialty	Boat Access	1.05	*$5,893*
Total			2,885.35	$16,191,759
Total, Excluding Community Parks			2,673.84	$11,991,721

Source: Polk County Property Appraiser market land values in September 2014, provided by Polk County, Parks and Natural Resources Division, October 10, 2014 (italicized values based on average per acre).

In addition to land costs, park improvement costs must also be considered. The replacement cost of the County's recreational facilities and park amenities are based on standardized unit costs. Dividing the total replacement cost of existing park land and capital improvements (excluding community parks) by the number of existing service units yields the cost to maintain the existing level of service of $475 per EDU, as shown in Table 28.

Table 28. Park Cost per Service Unit

Cost Components	Unit	Existing Units	Cost/Unit	Total Cost
Land	Acre	n/a	n/a	$11,991,721
Baseball Field, Youth, Lighted	Each	16	$1,177,500	$18,840,000
Baseball Field, Adult, Lighted	Each	6	$1,680,000	$10,080,000
Multi-Purpose Field, Lighted	Each	34	$1,066,500	$36,261,000
Multi-Purpose Field, Unlit	Each	0	$862,500	$0
Softball Field, Youth, Lighted	Each	2	$1,177,500	$2,355,000
Softball Field, Youth, Unlit	Each	1	$977,500	$977,500
Softball Field, Adult, Lighted	Each	4	$1,680,000	$6,720,000
Basketball Court, Outside, Lighted	Each	7	$208,000	$1,456,000
Basketball Court, Outside, Unlit	Each	1	$168,000	$168,000
Concession Bldg, Baseball/Softball	Each	6	$747,500	$4,485,000
Concession Bldg, Multi-Purpose	Each	6	$517,500	$3,105,000
Concession Only	Each	1	$287,500	$287,500
Boat Ramp, Paved	Each	30	$160,000	$4,800,000
Boat Ramp, Unpaved	Each	9	$82,000	$738,000
Canoe Access	Each	3	$82,000	$246,000
Fishing Dock	Lin. Ft.	407	$300	$122,100
Fishing Pier	Lin. Ft.	630	$300	$189,000
Gun Range	Position	34	$7,400	$251,600
Horse Arena, Lighted	Each	2	$1,607,500	$3,215,000
Horse Arena, Practice, Unlit	Each	1	$865,500	$865,500
Dog Park	Each	2	$118,000	$236,000
Playground, Modular w/Safety Surface	Each	11	$150,000	$1,650,000
Racquetball, Outdoor, Lighted	Each	6	$233,000	$1,398,000
RV Camping w/Electrical/Water	Space	110	$29,000	$3,190,000
Picnic Shelter (12X12 with table)	Each	76	$13,000	$988,000
Grand Pavilion	Each	2	$365,000	$730,000
Tennis, Outdoor, Lighted	Court	6	$179,000	$1,074,000
Trail, Soft Surface	Lin. Ft.	55,263	$10	$552,630
Trails, Hard Surface	Lin. Ft.	66,520	$30	$1,995,600
Restroom	Each	27	$129,500	$3,496,500
Total Existing Park Cost				$122,464,651
÷ Existing Park Service Units (EDUs)				257,640
Park Cost per Service Unit				$475

Source: Land value from Table 27 (without community parks); existing improvement units (excluding those located in community parks) from Table 131 in Appendix F; unit costs from Polk County Parks and Natural Resources Division, October 21, 2014; existing park service units (EDUs) from Table 26.

Net Cost per Service Unit

As described in the Legal Framework section, impact fees should be reduced for new development's contribution toward retiring outstanding debt for existing facilities that are included in the existing level of service on which the fees are based. The County does not have any outstanding debt on existing parks, and consequently no debt credit is warranted.

In addition, this update provides credits for dedicated funding sources and the programmed expenditure of non-impact fee funds on capacity-expanding park improvements. The County does not have a dedicated source of funding for park improvements, and has traditionally funded park land acquisition and improvements through a mix of funds including impact fees, the County's park Municipal Service Taxing Unit (MSTU) property tax, sales tax and general fund revenue. The MSTU property tax for parks is used for both operating expenditures and capital improvements and is only levied in the unincorporated area of the county. The County typically uses the general fund for operations and maintenance costs. The County's adopted capital improvements program projects spending approximately $7.5 million in non-impact fee revenue on capacity-expanding park improvements over the next five years ($7.3 million if community parks are excluded), as shown in Table 29.

Table 29. Planned Park Funding, FY 2015-2019

Capacity-Expanding Project to:	Total 5-Yr Funding	Impact Fee Funding	Other Funding
Poinciana Community Park	$185,344	$0	$185,344
Off-Highway Vehicle Park	$1,041,873	$539,065	$502,808
Port Hatchineha	$209,331	$11,338	$197,993
Coleman Landing Campground	$728,229	$452,596	$275,633
Walker Road Property	$4,484,440	$221,510	$4,262,930
Loyce E. Harpe Park	$1,017,437	$494,274	$523,163
Northeast Regional Park	$1,247,510	$161,520	$1,085,990
Wabash Community Center Park	$50,000	$0	$50,000
Loughman SAP Projects	$272,968	$0	$272,968
North Ridge SAP Projects	$81,444	$0	$81,444
Lake Gwyn Park	$91,851	$0	$91,851
Total	$9,410,427	$1,880,303	$7,530,124
Total, Excluding Community Parks	$9,225,083	$1,880,303	$7,344,780

Source: Polk County, *True-Up FY 2015-2019 Community Investment Program.*

Non-impact fee funds programmed for the next five years is considerably less than was programmed over the last five years. Using the average annual non-impact fee funding per service unit over the last ten years, new development is estimated to generate a net present value equivalent of $118 per park service unit over the next 25 years (if community parks are excluded).

Table 30. Park Funding Credit

Non-Impact Fee Funding, FY 2015-2019	$7,344,780
÷Years in CIP	5
Annual Non-Impact Fee Funding, FY 2015-2019	$1,468,956
÷ Existing Park Service Units (EDUs)	257,640
Annual Non-Impact Fee Funding per EDU, FY 2015-2019	$5.70
Annual Non-Impact Fee Funding per EDU, FY 2009-2013	$8.47
Average Non-Impact Fee Funding per EDU, FY 2009-2019	$7.09
x Net Present Value Factor (25 Years)	16.66
Funding Credit per EDU	$118

Source: Polk County, *True-Up FY 2015-2019 Community Investment Program*; existing park service units from Table 26; annual non-impact fee funding per EDU for FY 2009-2013 from Duncan Associates, *Polk County Impact Fee Update for Parks and Libraries*, March 2009, Table 13; net present value factor based on discount rate of 3.40%, which was the average interest rate for state and local bonds in January 2015 from the Federal Reserve.

Reducing the cost per service unit by the funding credit per service unit leaves a park net cost of per service unit, as shown in Table 31. If community parks are excluded, the net cost would be $357 per service unit.

Table 31. Park Net Cost per Unit

Park Cost per Service Unit	$475
– Non-Impact Fee Funding Credit per Service Unit	-$118
Park Net Cost per Service Unit	$357

Source: Park cost per EDU from Table 28; credit from Table 29.

Updated Fee Schedule

The maximum fees that can be adopted by the County based on this study are derived by multiplying the EDUs associated with each dwelling unit type by the net park cost per EDU. The net cost per EDU has been calculated in this update to exclude community parks. However, all of the data has been provided for community parks. While not explicitly shown in this report, it can be determined that the calculated park fees excluding community parks are 44% of what an updated full-cost park fee that includes community parks would be for each of the three housing types. It is the intent of the County to use the exclusion of community parks in the fee calculation to identify a lower adoption percentage, not to restrict the use of future park impact fee funds so that they cannot be spent on community parks. The calculated park fees based on the exclusion of community parks are shown in Table 32.

Table 32. Updated Park Impact Fees

Housing Type	Unit	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family Detached*	Dwelling	1.00	$357	$357
Multi-Family	Dwelling	0.71	$357	$253
Mobile Home Park	Space	0.75	$357	$268

* includes mobile home on individual lot

Source: EDUs per unit from Table 25; net cost per EDU from Table 31.

The current suspended park fees were adopted at 50% of the amounts calculated in the 2009 study. The potential park fees calculated in this report are compared with the fees calculated in the previous study in Table 33. Compared to the previous study, the updated fees are about 25% lower, due to the exclusion of community parks from the fee calculations.

Table 33. Comparative Park Impact Fees

Land Use Type	Unit	2009 Study	Updated Fees	Percent Change
Single-Family Detached	Dwelling	$485	$357	-26%
Multi-Family	Dwelling	$363	$253	-30%
Mobile Home Park	Space	$348	$268	-23%

Source: 2009 study fees are sum of area and regional park fees from Duncan Associates, *Polk County Impact Fee Update for Parks and Libraries*, March 2009, Table 16; updated fees from Table 32.

LIBRARY

The County's library facilities are provided by the Polk County Library Cooperative (PCLC), in which all thirteen municipalities participate along with the County. The cooperative library system evolved from a 1997 inter-local agreement between the County and municipalities to open the doors of libraries to all residents. The municipalities own their own facilities and budget money separately for the library operations. The library facilities include a law library, history center and the Lake Miriam Square library branch. The jointly-run Lake Miriam Square facility in Lakeland is a store-front, leased library branch.

The library impact fees are based on the entire population of the county, including residents in the municipalities as well as in the unincorporated area. The individual libraries in the Polk County Library Cooperative are connected by inter-library loans and other resource sharing programs. A single county-wide service area is appropriate for the library system, since each library in the system has access to the entire library collection of the PCLC. However, none of the municipalities in the county currently participate in the library impact fee. As a result, the library impact fee is currently only collected within the unincorporated areas of the county.

Polk County has charged a library impact fee in the unincorporated areas of the county since December 2005. This section of the report calculates the potential library impact fees that could be charged to new development based on the most recent available data and the current level of service.

Level of Service

The library impact fees are based on the overall level of service provided to county residents by the Polk County Library Cooperative. As with the park impact fees, the library level of service is based on the number of dwelling units. The level of service used in developing the impact fees in this study is based on the ratio of the replacement value of existing facilities to the measure of existing residential development based on single-family equivalent dwelling units.

Service Units

Since library facilities are generally used by residents rather than businesses or other nonresidential land uses, the library impact fees are only charged to residential land uses and the service units are based on residential units. As with the park impact fees, the library service unit used in this study is the "equivalent dwelling unit" or EDU, which represents the impact of a typical single-family detached dwelling. A typical single-family unit represents, on average, one EDU. Other types of residential units each represent a fraction of an EDU, based on their relative household sizes. The library EDU multipliers by housing type are the same as those used for the park impact fees (refer to Table 25 in the Parks section).

The estimate of county-wide library service units is based on the current number of county-wide dwelling units multiplied by the library EDU factors. As shown in Table 34, there are 257,640 library service units (EDUs).

Table 34. Existing Library Service Units

Housing Type	Existing Units	EDUs/ Unit	Total EDUs
Single-Family Detached	173,874	1.00	173,874
Multi-Family	48,657	0.71	34,546
Mobile Home	65,626	0.75	49,220
Total	288,157		257,640

Source: EDUs per unit from Table 25; existing county-wide units from Table 124, Appendix A.

Cost per Service Unit

As with the current library impact fee, this update is based on the existing county-wide level of service. The level of service in this update is measured in terms of the ratio of replacement value of existing facilities to existing residential development. The Polk County Library Cooperative's existing member library facilities, equipment and collection materials are utilized to determine the cost per service unit. The existing facilities, land and equipment values are summarized in Table 35. The Polk County Historical Library and Law Library share their sites with other facilities and are excluded from the analysis. Given their different locations and no recent library land acquisition data, the replacement cost of the land is based on the current assessed market value for each library site from the Polk County Property Appraiser. No land is associated with the Eagle Lake Public Library, since it shares space within the City Hall. The Express Library in South Lakeland is a market-rate leased facility. In addition to the facility, collection, computer and land costs, the library cooperative operates a book-mobile that was acquired in 2008 and is included in the total library replacement costs.

Table 35. Existing Library Facilities

Library	Building Sq. Feet	Acres	Land Value	Insured Value Building	Insured Value Contents	Total Value
Auburndale	12,421	1.09	$142,000	$994,600	$895,926	$2,032,526
Bartow	21,360	1.89	$268,125	$1,455,070	$1,138,795	$2,861,990
Dundee	4,056	0.46	$74,716	$333,000	$0	$407,716
Eagle Lake	3,300	n/a	n/a	$452,100	$50,000	$502,100
E-Library S Lakeland (leased)	4,525	n/a	n/a	n/a	n/a	n/a
Ft. Meade	2,356	0.79	$103,536	$416,200	$375,600	$895,336
Frostproof	5,935	1.28	$36,900	$750,000	$61,800	$848,700
Haines City	22,000	1.02	$165,675	$3,205,000	$1,631,500	$5,002,175
Lake Alfred	6,000	0.44	$104,877	$697,863	$365,000	$1,167,740
Lake Wales	19,400	2.10	$33,000	$2,859,000	$3,196,000	$6,088,000
Lakeland Main	39,174	2.40	$342,370	$6,789,017	$4,057,476	$11,188,863
Lakeland Branch	13,144	1.50	$102,140	$3,262,147	$1,404,783	$4,769,070
Mulberry	2,100	0.63	$275,420	$405,700	$274,400	$955,520
Polk City	1,800	0.16	$14,510	$182,210	$251,600	$448,320
Winter Haven	31,500	0.92	$330,000	$3,500,000	$1,500,000	$5,330,000
Bookmobile	n/a	n/a	n/a	n/a	n/a	$145,000
Total	189,071	14.68	$1,993,269	$25,301,907	$15,202,880	$42,643,056

Source: Polk County Library Cooperative, August 19, 2914; land value is current market value of land from Polk County Property Appraiser (very high land values for Dundee and Haines City branches reduced to average value per acre for the other sites of $162,426 per acre); insured values from individual cities; bookmobile based on original purchase price.

The capital cost per service unit is calculated by dividing the total replacement cost of existing capital facilities by the county-wide service units. The library cost per service unit is $166 per EDU, as shown in Table 36.

Table 36. Library Cost per Service Unit

Existing Library Replacement Value	$42,643,056
÷ Existing Library Service Units	257,640
Library Cost per Service Unit	$166

Source: Library replacement value from Table 35; existing EDUs from Table 34.

Net Cost per Service Unit

As described in the Legal Framework section, impact fees should be reduced for new development's contribution toward retiring outstanding debt for existing facilities that are included in the existing level of service on which the fees are based. In addition, this update will provide credits for dedicated funding sources and anticipated future grant funding.

The County does not have any outstanding debt for libraries. Some of the municipalities have some outstanding debt on their municipal libraries, but the municipalities do not collect library impact fees and none of the debt is repaid by unincorporated area residents.

A library MSTU property tax levied in the unincorporated area of Polk County provides a dedicated funding source for library facilities and services. State aid currently provides libraries with matching funds of about four cents on the dollar. The State aid and property tax funding are currently allocated for operating expenses.

Over the last five years, the library system has received only one capital grant, which was for equipment for the library outreach program. Assuming that this rate of funding occurs in the future, new development may be assumed to generate a net present value equivalent of $1 per library service unit over the next 25 years (see Table 37).

Table 37. Library Grant Funding Credit

Fiscal Yr	Source	Project	Amount
2009/10	LSTA	Outreach Location Equipment	$100,506
Total Library Grant Funding, Last Five Years			$100,506
÷ Number of Years			5
Annual Library Grant Funding			$20,101
÷ Existing Library Service Units (EDUs)			257,640
Annual Library Grant Funding per EDU			$0.08
x Net Present Value Factor (25 Years)			16.66
Library Grant Credit per EDU			$1

Source: Polk County Library Cooperative, September 29, 2914;; existing library service units from Table 34; net present value factor based on discount rate of 3.40%, which was the average interest rate for state and local bonds in January 2015 from the Federal Reserve.

Reducing the cost per service unit by the grant credit per service unit leaves a library net cost of $165 per service unit, as shown in Table 38.

Table 38. Library Net Cost per Service Unit

Library Cost per Service Unit	$166
– Library Grant Credit per Service Unit	-$1
Library Net Cost per Service Unit	$165

Source: Cost per service unit from Table 36; grant credit from Table 37.

Updated Fee Schedule

The net cost per development unit is derived by multiplying the net cost per EDU by the number of EDUs per development unit. The potential impact fees that could be charged based on the existing level of service for library facilities are shown in Table 39.

Table 39. Updated Library Impact Fee Schedule

Housing Type	Unit	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family Detached*	Dwelling	1.00	$165	$165
Multi-Family	Dwelling	0.71	$165	$117
Mobile Home Park	Space	0.75	$165	$124

* includes mobile home on individual lot

Source: EDUs per unit from Table 34; net cost per EDU from Table 38.

The current suspended library fees were adopted at 50% of the amounts calculated in the 2009 study. The potential fees calculated in this report are compared with the fees calculated in the previous study in Table 40. Compared to the previous study, the updated fees are about 20% lower.

Table 40. Comparative Library Impact Fees

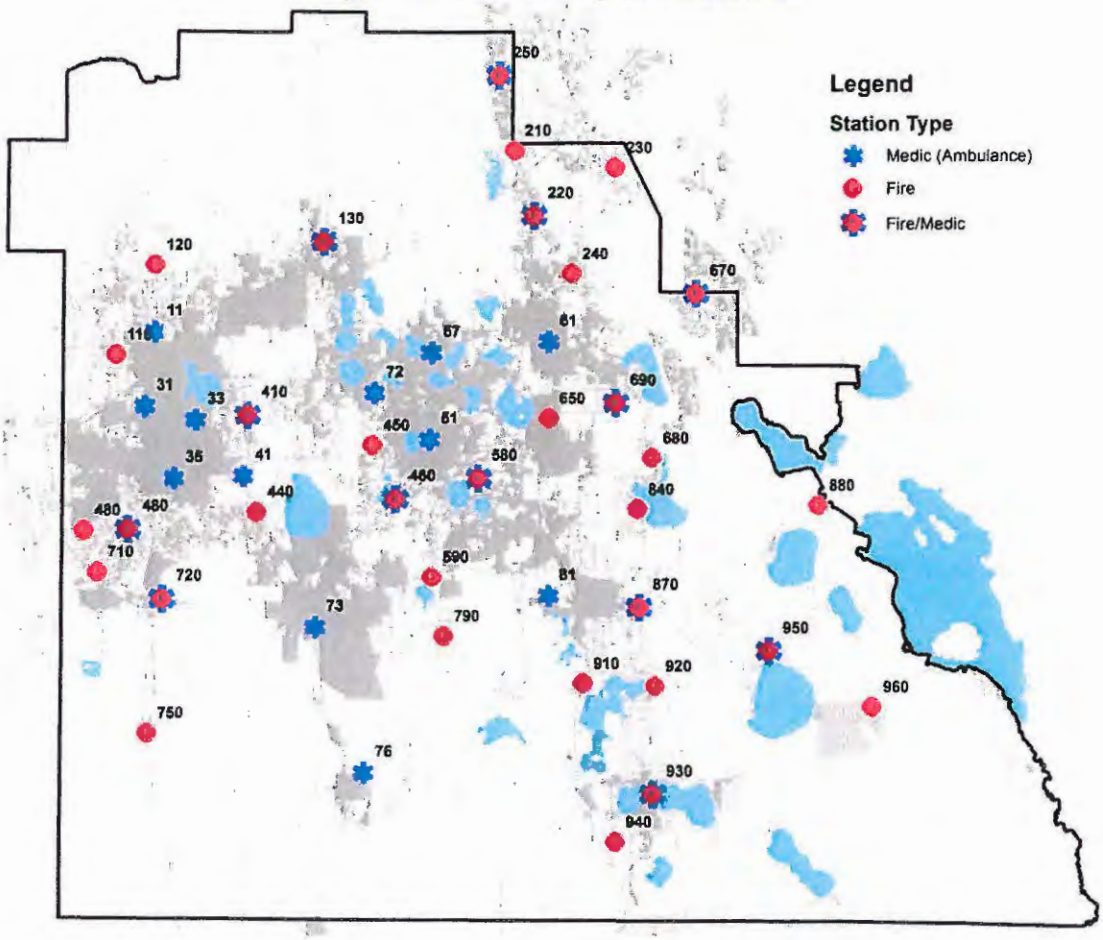
Housing Type	Unit	2009 Study	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$203	$165	-19%
Multi-Family	Dwelling	$149	$117	-21%
Mobile Home Park	Space	$136	$124	-9%

Source: 2009 study fees from Duncan Associates, *Polk County Impact Fee Update for Parks and Libraries*, March 2009, Table 22; updated fees from Table 39.

FIRE RESCUE

The Polk County Fire Rescue Division is responsible for providing fire protection, first response and rescue service to the unincorporated areas of the county. The Department also serves the municipalities of Eagle Lake, Hillcrest Heights, Lake Hamilton, Mulberry and Polk City on a contract basis. Fire rescue services are dispatched from 31 stations. The existing fire stations and their locations are shown in Figure 7.

Figure 7. Polk County Fire Stations



While Polk County fire rescue and EMS services are fully integrated, there are separate impact fees for fire rescue and EMS, because County fire rescue services are provided only to the unincorporated area and contracting cities, whereas EMS services are provided county-wide. Fire rescue services are primarily funded through a Municipal Service Benefit Unit (MSBU) non-ad valorem fee. The MSBU is funded through special assessments levied on each parcel of real estate in the unincorporated area upon which there is a building or structure of any kind. The County's fire rescue impact fee was established in 2005 and funds the construction of fire stations and related capital equipment.

As mentioned above, the County responds to service calls in the unincorporated areas of the county along with the contracting municipalities of Eagle Lake, Hillcrest Heights, Lake Hamilton and Polk City. Due to the integrated nature of the response systems, the fire rescue impact fees should continue to be based on a single unified service area. The fire rescue impact fee is based on the residential and nonresidential land uses served by the County in the unincorporated and the contracting municipalities. However, the participating municipalities do not participate in collecting the fire rescue impact fee, and thus, the fire rescue impact fee benefit district should be restricted to the unincorporated area of the county.

Level of Service

The fire rescue fee is based on the overall existing fire rescue level of service provided within the service area by the Polk County Fire Rescue Division. The level of service used in developing the fire rescue impact fees in this study is the ratio of the replacement value of existing facilities and equipment to the number of single-family equivalent dwelling units. The demand factors for each land use type are based on the annual number of fire rescue calls per development unit for various land use categories relative to single-family demand per unit.

Service Units

In impact fee analysis, disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for new facilities. This unit of measurement is called a "service unit." This study utilizes the Equivalent Dwelling Unit, or EDU, as the basis for measuring the demand for fire rescue services for each land use relative to the impact of a typical single-family detached dwelling unit.

This study maintains the use of call data to calculate the relative demand for fire rescue service for the major land use categories. This study uses almost three years of call data (2012 through September 2014), as summarized in Table 41.

Table 41. Allocated Fire Rescue Calls by Land Use, 2012-2014

Land Use Type	2012	2013	2014	Total
Single-Family Detached	17,002	16,759	12,889	46,650
Multi-Family	1,197	1,183	966	3,346
Mobile Home	1,820	2,075	1,676	5,571
Retail/Commercial	1,028	1,150	886	3,064
Office	234	239	183	656
Industrial/Warehouse	217	220	200	637
Public/Institutional*	532	607	412	1,551
Subtotal, Allocated	22,030	22,233	17,212	61,475
Roadway/Other	5,940	5,490	4,221	15,651
Total	27,970	27,723	21,433	77,126

*Public/Institutional responses exclude hospitals and nursing homes
Source: Polk County Fire Rescue Division, October 22, 2014 (2014 data is through September).

Some of the calls are not directly related to existing land uses, but typically occur on streets or in parking lots and are related to movement between land uses. Unallocated calls also include rescue call responses for open land, beaches and other areas not associated with a specific commercial or

residential land use type, as well as hospitals, clinics and nursing homes. The unallocated incidents account for approximately 20% percent of the calls. The non-allocated fire rescue calls are allocated according to the percentage of daily vehicle travel generated by each land use category, as shown in Table 42.

Table 42. Unallocated Fire Rescue Calls by Land Use, 2012-2014

Land Use	Units	Existing Units	VMT/ Unit	Total VMT	% of VMT	Share of Calls
Single-Family, Detached	Dwelling	114,803	13.22	1,517,696	65.0%	10,167
Multi-Family	Dwelling	17,651	8.60	151,799	6.5%	1,017
Mobile Home	Dwelling	49,527	5.31	262,988	11.3%	1,762
Retail/Commercial	1,000 sq. ft.	9,854	28.23	278,178	11.9%	1,864
Office	1,000 sq. ft.	2,576	13.91	35,832	1.5%	240
Industrial/Warehouse	1,000 sq. ft.	16,129	4.99	80,484	3.4%	539
Public/Institutional	1,000 sq. ft.	2,005	4.65	9,323	0.4%	62
Total				2,336,300	100.0%	15,651

Source: Existing residential units based on unincorporated area, Eagle Lake, Hillcrest Heights, Lake Hamilton, Mulberry and Polk City from Table 124 and existing nonresidential units from Table 125, Appendix A; daily vehicle-miles of travel (VMT) per unit from ; unallocated call total from Table 41.

The combination of the existing land use and fire rescue call distribution yields the fire rescue Equivalent Dwelling Units (EDUs) per development unit for each of the land use categories. The updated EDUs per unit, or service unit multipliers, are calculated in Table 43.

Table 43. Updated Fire Rescue Service Unit Multipliers

Land Use	Units	Existing Units	Fire Rescue Call Records			Calls/ Unit	EDUs/ Unit
			Alloc.	Unalloc.	Total		
Single-Family, Detached	Dwelling	114,803	46,650	10,167	56,817	0.4949	1.00
Multi-Family	Dwelling	17,651	3,346	1,017	4,363	0.2472	0.50
Mobile Home	Dwelling	49,527	5,571	1,762	7,333	0.1481	0.30
Retail/Commercial	1,000 sq. ft.	9,854	3,064	1,864	4,928	0.5001	1.01
Office	1,000 sq. ft.	2,576	656	240	896	0.3478	0.70
Industrial	1,000 sq. ft.	16,129	637	539	1,176	0.0729	0.15
Public/Institutional	1,000 sq. ft.	2,005	1,551	62	1,613	0.8045	1.63

Source: Existing units from Table 42; allocated calls by land use from Table 41; unallocated calls from Table 42.

The updated EDU factors are based on the most recent three years of calls (2012-2014). Because of the relative volatility of fire rescue call data, more years of call data yield more accurate estimates of the long-term impacts of the individual land use types. Consequently, the recommended service unit multipliers for this study are the average of the updated and 2009 study multipliers (the 2009 study multipliers are also based on three years of calls: 2006-2008), as shown in Table 44.

Table 44. Recommended Fire Rescue Service Unit Multipliers

Land Use	Units	EDUs per Unit		
		Updated	Previous	Recom.
Single-Family, Detached	Dwelling	1.00	1.00	1.00
Multi-Family	Dwelling	0.50	0.64	0.57
Mobile Home	Dwelling	0.30	0.25	0.28
Retail/Commercial	1,000 sq. ft.	1.01	1.22	1.12
Office	1,000 sq. ft.	0.70	1.01	0.86
Industrial/Warehouse	1,000 sq. ft.	0.15	0.17	0.16
Public/Institutional	1,000 sq. ft.	1.63	1.60	1.62

Source: Updated EDUs/unit from Table 43; previous EDUs/unit from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009, Table 11; recommended EDUs/unit is average of the two.

In order to determine the total number of existing fire rescue service units, the data on total existing development within the service area (unincorporated area, Eagle Lake, Hillcrest Heights, Lake Hamilton, Mulberry and Polk City) is multiplied by the EDUs per development unit calculated above for each land use type. As shown in Table 45, there are an estimated 157,812 fire rescue service units in the service area.

Table 45. Existing Fire Rescue Service Units

Land Use	Units	Existing Units	EDUs/ Unit	Total EDUs
Single-Family, Detached	Dwelling	114,803	1.00	114,803
Multi-Family	Dwelling	17,651	0.57	10,061
Mobile Home	Dwelling	49,527	0.28	13,868
Retail/Commercial	1,000 sq. ft.	9,854	1.12	11,036
Office	1,000 sq. ft.	2,576	0.86	2,215
Industrial/Warehouse	1,000 sq. ft.	16,129	0.16	2,581
Public/Institutional	1,000 sq. ft.	2,005	1.62	3,248
Total EDUs				157,812

Source: Existing units from Table 42; EDUs per unit from Table 44.

Cost per Service Unit

The impact fee cost per service unit is based on the existing level of service. The value of the existing level of service is determined by the existing facilities and equipment and their replacement costs based on the most recent and localized data available.

The Polk County Fire Rescue Division currently operates out of 32 fire stations. Five of the stations are leased. Fire Rescue shares 11 stations with Polk County EMS and one with the Sheriff's Office. Jointly-operated fire station building space and acreage is allocated to fire rescue based on its share of each station's square feet. The inventory of existing fire stations, station square feet, acres and the share of square feet and acres attributable to fire rescue are shown in Table 46.

Table 46. Existing Fire Rescue Facilities

No.	Station	Structure Type	Total Fire/EMS Sq. Ft.	Total Fire/EMS Acres	% Fire	Fire Rescue Share Sq. Ft.	Fire Rescue Share Acres
110	Sleepy Hill	Metal	3,200	0.60	100%	3,200	0.60
120	Providence I	Block	2,898	4.57	100%	2,898	4.57
130	Polk City Fire/EMS Station	Metal	6,000	0.50	70%	4,200	0.35
210	Northridge	Block	8,628	2.23	100%	8,628	2.23
220	Cottonwood Fire/EMS Station	Block	7,558	2.80	70%	5,291	1.96
230	Loughman	Metal	3,200	0.36	100%	3,200	0.36
250	Four Corners Fire/EMS Station	Block	7,558	1.95	70%	5,291	1.37
410	Saddle Creek Fire/EMS Station	Block	7,558	2.30	70%	5,291	1.61
440	Highland City	Block	3,659	0.43	100%	3,659	0.43
450	Jan Phyl Fire/EMS Station	Block	6,121	1.70	70%	4,285	1.19
460	Eagle Lake Fire/EMS Station	Brick/Block	5,360	0.50	70%	3,752	0.35
480	Medulla I Fire/EMS Station	Block	7,421	4.05	70%	5,195	2.84
490	Medulla II	Metal	2,400	1.00	100%	2,400	1.00
580	Cypress Gardens Fire/EMS	Block	5,460	0.72	70%	3,822	0.50
590	Peace Creek	Block	7,079	2.18	100%	7,079	2.18
640	Davenport	Block	leased	leased	100%	n/a	n/a
650	Lake Hamilton	Block	leased	leased	100%	n/a	n/a
670	Solivita Fire/EMS	Block	10,952	3.20	44%	4,819	1.41
680	Sun Air	Metal/CBS	5,098	0.78	100%	5,098	0.78
690	Sand Hill Fire/EMS	Block	3,022	2.07	70%	2,115	1.45
710	Willow Oak FireCOPs Station	Block	leased	leased	70%	n/a	n/a
720	Mulberry	Modular	1,056	0.33	100%	1,056	0.33
750	Bradley Junction	Metal	2,400	0.36	100%	2,400	0.36
790	Alturas	Block	leased	leased	100%	n/a	n/a
840	Timberlane	Metal	2,400	0.44	100%	2,400	0.44
870	Golfview Fire/EMS	Block	5,863	1.05	70%	4,104	0.74
880	Camp Lester	Metal	2,880	0.33	100%	2,880	0.33
910	Caloosa Lake	Metal	3,200	0.71	100%	3,200	0.71
920	Babson Park	Block	4,875	0.54	100%	4,875	0.54
940	Sun Ray	Temporary	n/a	n/a	n/a	n/a	n/a
950	Nalcrest	Metal	leased	leased	100%	n/a	n/a
960	Indian Lake Estates	Block	2,386	2.50	100%	2,386	2.50
Total, Brick/Block Construction			96,398	32.79		73,490	25.87
Total, Other Construction			31,834	5.41		30,034	5.26
Total			128,232	38.20		103,524	31.13

Source: Polk County Fire Rescue, February 16, 2015.

The existing fire rescue vehicle inventory was utilized to determine the total number of vehicles by type. The replacement cost of engines, ladder trucks, tankers and brush trucks is based on current pricing for fully-equipped vehicles. The replacement cost for other vehicles is based on the original costs, with the staff vehicle replacement cost based on the overall average cost of recent staff vehicles purchased by the Fire Rescue division. As shown in Table 47, the replacement cost for fire rescue vehicles, equipment apparatus and support vehicles is $30.4 million.

Table 47. Fire Rescue Vehicle and Apparatus Replacement Costs

Apparatus/Vehicle Type	Units	Cost/Unit	Total Cost
Engine	39	$481,167	$18,766,513
Brush Truck	20	$75,000	$1,500,000
Ladder Truck	5	$900,000	$4,500,000
Tender/Tanker	5	$275,000	$1,375,000
Pumper/Tender	4	$334,853	$1,339,412
Heavy Rescue Vehicle	1	$561,934	$561,934
Staff Vehicles	30	$28,000	$840,000
Prime Hauler	3	$80,000	$240,000
Trailer	9	$3,000	$27,000
HazMat Vehicle	1	$69,587	$69,587
Special Ops Trailer	3	$55,000	$165,000
Small All-Terrain Vehicle	1	$7,500	$7,500
Aerial Platform	1	$1,054,556	$1,054,556
Total Vehicle Cost			$30,445,502

Source: Polk County Fire Rescue, February 16, 2015.

Fire rescue facility replacement costs are based on recent construction and land costs for Polk County fire and EMS stations. The Jan Phyl Fire/EMS station was completed in 2008 at a cost of $182 per square foot, which includes the cost of construction, site work and infrastructure and represents typical fire station facility construction necessary to comply with State and Federal regulations and current facility needs. The facilities have been classified by construction type in the inventory, and, in this update, the metal building replacement costs are based on one-half of the brick/block facility replacement costs. The land costs are based on future fire station sites purchased in 2008.

The cost per service unit based on the existing level of service can be determined by dividing the replacement cost of existing fire rescue facilities, vehicles and apparatus by the existing fire rescue service units (EDUs). As shown in Table 48, the fire rescue cost to maintain the existing level of service is $314 per EDU.

Table 48. Fire Rescue Cost per Service Unit

	Units	Cost/Unit	Total Cost
Buildings, Brick/Block (sq. ft.)	73,400	$180	$13,228,200
Buildings, Other Construction (sq. ft.)	30,034	$90	$2,703,060
Land (acres)	31.13	$103,915	$3,234,874
Vehicles	na	na	$30,445,502
Total Fire Rescue Capital Cost			$49,611,636
÷ Fire Rescue Service Units			157,812
Fire Rescue Cost per Service Unit			$314

Source: Building square footage and acres from Table 46; vehicle cost from Table 47; fire station construction cost per unit from Polk County Fire Rescue, November 10, 2014; land cost per acre from *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009, Table 28.

Net Cost per Service Unit

As described in the Legal Framework section, impact fees should be reduced for new development's contribution toward retiring outstanding debt for existing facilities that are included in the existing

level of service on which the fees are based. There is currently no outstanding debt related to fire rescue facilities, land or equipment.

This update provides credits for dedicated funding sources and the programmed expenditure of non-impact fee funds on capacity-expanding improvements. Fire rescue operations are funded through a Municipal Service Benefit Unit (MSBU) non-ad valorem fee. The County occasionally receives State Award Grants funded by ticket and fine revenue. The County's adopted capital improvements program projects spending approximately $1.0 million in non-impact fee revenue on fire rescue improvements over the next five years. This is considerably less than the $6 million in non-impact fee funds programmed over the last five years. Using the average annual non-impact fee funding per service unit over the last ten years, new development is estimated to generate a net present value equivalent of $72 per EDU over the next 25 years to help fund growth-related fire rescue capital improvements, as shown in Table 29.

Table 49. Fire Rescue Funding Credit

Capacity-Expanding Project to:	Total 5-Yr Funding	Impact Fee Funding	Other Funding
Sun Air Remodel	$270,789	$0	$270,789
Headquarters Remodel	$265,665	$0	$265,665
Backup Radio Site	$500,000	$0	$500,000
Total	$1,036,454	$0	$1,036,454
÷Years in CIP			5
Annual Non-Impact Fee Funding, FY 2015-2019			$207,291
÷ Existing Fire Rescue Service Units (EDUs)			157,812
Annual Non-Impact Fee Funding per EDU, FY 2015-2019			$1.31
Annual Non-Impact Fee Funding per EDU, FY 2009-2013			$7.33
Average Non-Impact Fee Funding per EDU, FY 2009-2019			$4.32
x Net Present Value Factor (25 Years)			16.66
Funding Credit per EDU			$72

* fire rescue share based on funding sources

Source: Project costs from Polk County, *Adopted FY 2015-2019 Community Investment Program*; existing fire rescue service units from Table 45; annual non-impact fee funding per EDU for FY 2009-2013 from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009, Table 17; net present value factor based on discount rate of 3.40%, which was the average interest rate for state and local bonds in January 2015 from the Federal Reserve.

The net cost per service unit is calculated by reducing the cost per service unit by the fire rescue funding credit per service unit. The updated net cost per service unit for the fire rescue impact fee is $242 per EDU, as shown in Table 50.

Table 50. Fire Rescue Net Cost per Service Unit

Fire Capital Cost per Service Unit (EDU)	$314
– Fire Credit per Service Unit (EDU)	-$72
Fire Rescue Net Cost per EDU	$242

Source: Cost per EDU from Table 48; funding credit from Table 49.

Updated Fee Schedule

The maximum fire rescue fees that can be adopted by the County based on this study are derived by multiplying the EDUs associated with each land use type by the net cost per EDU, as shown in Table 51.

Table 51. Updated Fire Rescue Impact Fee Schedule

Land Use Type	Unit	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family Detached*	Dwelling	1.00	$242	$242
Multi-Family	Dwelling	0.57	$242	$138
Mobile Home/RV Park	Space	0.28	$242	$68
Retail/Commercial	1,000 sq. ft.	1.12	$242	$271
Office	1,000 sq. ft.	0.86	$242	$208
Industrial/Warehouse	1,000 sq. ft.	0.16	$242	$39
Public/Institutional	1,000 sq. ft.	1.62	$242	$392

* includes mobile home on individual lot

Source: EDUs per unit from Table 44; net cost per EDU from Table 50.

The potential fire rescue fees calculated in this report are compared with the current (suspended) fees in Table 52. Because current fees were adopted at 50% of the maximum fees calculated in the 2009 study, the fairest comparisons of the updated fees are with the fees that were calculated in the previous study. The updated fees are generally about one-third higher than the current fees (at 100%). The increase is due to two primary factors: (1) cost inflation and (2) the reduction of the credit, reflecting declining non-impact fee capital funding. The change varies by land use because the EDU factors are based on ratios of calls to land use, which tend to fluctuate over time.

Table 52. Comparative Fire Rescue Impact Fees

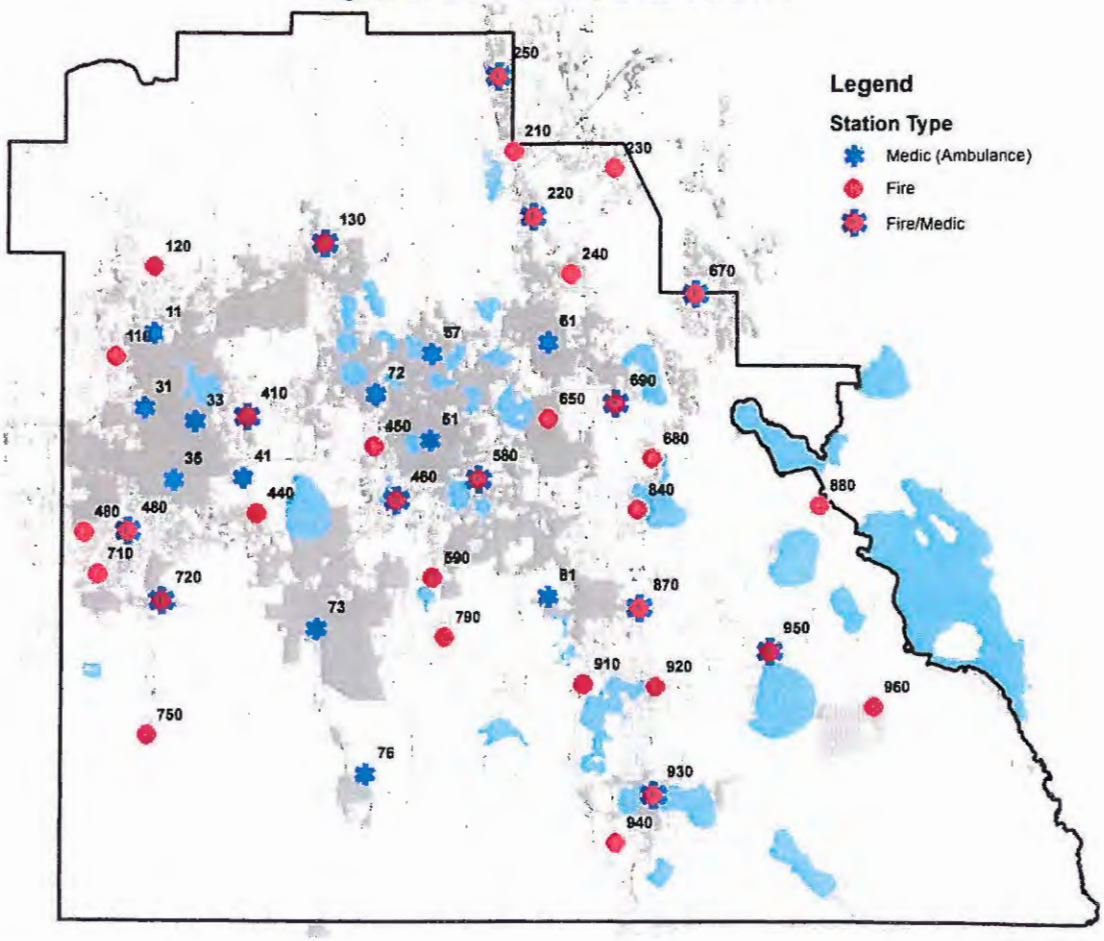
Housing Type	Unit	2009 Study	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$201	$242	20%
Multi-Family	Dwelling	$129	$138	7%
Mobile Home/RV Park	Space	$50	$68	36%
Retail/Commercial	1,000 sq. ft.	$246	$271	10%
Office	1,000 sq. ft.	$230	$208	-10%
Industrial/Warehouse	1,000 sq. ft.	$34	$39	15%
Public/Institutional	1,000 sq. ft.	$322	$392	22%

Source: 2009 Study fees from Duncan Associates, Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections, March 2009; updated fees from Table 51.

EMERGENCY MEDICAL SERVICE

Polk County Fire Rescue Division is responsible for providing emergency medical care to all county residents. The EMS service responds to 911 emergency medical calls through a fleet of paramedic ambulances dispatched from stations throughout the county. The County's EMS service is funded through property tax revenue. The service is also supported by a user fee structure intended to partially offset the operating costs related to emergency calls. Polk County has charged a county-wide EMS impact fee since 1990. The EMS impact fee was updated in 2009, when the fees were adopted at 50% of the amounts calculated in the 2009 study. The existing EMS stations and their locations are shown in Figure 8.

Figure 8. Polk County EMS Stations



Polk County responds to calls for rescue and ambulance assistance throughout the county, including all of the incorporated areas. The County's EMS impact fee is assessed and spent in a single county-wide benefit district. Due to the integrated nature of EMS response systems, the County should continue to assess and spend the EMS impact fees in a single county-wide service and benefit district.

Level of Service

The EMS impact fee is based on the overall existing level of service provided county-wide by Polk County. The level of service used in developing the EMS impact fees in this study is the ratio of the replacement value of existing facilities and equipment to the number of single-family equivalent dwelling units. The demand factors for each land use type are based on the annual number of EMS calls per development unit for various land use categories relative to single-family demand per unit.

Service Units

Disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for EMS facilities. This unit of measurement is called a "service unit." A common service unit used in impact fee analysis is the "equivalent dwelling unit" or EDU, which represents the impact of a typical single-family dwelling.

The relative demand for EMS facilities and equipment required to serve development units of various land use types is based on the number of EMS calls reported during a recent three-year period. Detailed data on EMS calls by land use categories for the past three years (2012 through September 2014) was provided by the County. As shown in Table 53, Polk County EMS has responded to 166,628 calls over the past three years.

Table 53. EMS Call Data, 2012-2014

Land Use Type	EMS Calls
Single-Family Detached	58,177
Multi-Family	16,983
Mobile Home	28,657
Retail/Commercial	18,353
Office	5,216
Industrial/Warehouse	1,620
Public/Institutional*	1,139
Subtotal, Attributable	130,145
Roadway/Other	36,483
Total	166,628

*Public/institutional responses exclude hospital, nursing home and other medical facilities

Source: Polk County Fire Rescue Division, October 28, 2014 (January 2012 through September 2014).

Some calls are not directly related to existing land uses, but typically occur on streets or in parking lots (e.g., car accidents, car fires) and are related to movement between land uses. Unallocated calls also include calls related to patient transport for hospitals, clinics and nursing home, as well as emergency calls to open land, beaches and other areas not associated with a specific land use. These incidents, which amount to about 22% percent of all EMS calls, can be indirectly attributed to specific land uses by allocating them according to the percentage of daily vehicular travel generated by each land use category. Existing county-wide land use data is weighted based on the relative daily vehicle-miles of travel (VMT) generated for each land use. The relative weight attached to each land use was determined by multiplying the total units in each land use by the daily VMT associated with each land use. The shares of total VMT by land use shown in Table 54 are used to allocate the unallocated EMS calls.

Table 54. Unallocated EMS Calls by Land Use

Land Use	Units	Existing Units	VMT/ Unit	Total VMT	% of VMT	Share of Calls
Single-Family, Detached	Dwelling	173,874	13.22	2,298,614	52.7%	19,242
Multi-Family	Dwelling	48,657	8.60	418,450	9.6%	3,503
Mobile Home	Dwelling	65,626	5.31	348,474	8.0%	2,917
Retail/Commercial	1,000 sq. ft.	32,089	28.23	905,872	20.8%	7,583
Office	1,000 sq. ft.	12,191	13.91	169,577	3.9%	1,420
Industrial/Warehouse	1,000 sq. ft.	37,765	4.99	188,447	4.3%	1,578
Public/Institutional	1,000 sq. ft.	6,173	4.65	28,705	0.7%	240
Total				4,358,139	100.0%	36,483

*Public/institutional units exclude hospital, nursing home and other medical facilities

Source: Existing county-wide residential units from Table 124 and existing nonresidential units from Table 125, Appendix A; daily vehicle-miles of travel (VMT) per unit from Table 11; total unallocated calls from Table 53.

The combination of the existing land use and fire rescue call distribution yields the fire rescue Equivalent Dwelling Units (EDUs) per development unit for each of the land use categories. The updated EDUs per unit, or service unit multipliers, are calculated in Table 55.

Table 55. Updated EMS Service Unit Multipliers

Land Use	Units	Existing Units	EMS Call Records Alloc.	Unalloc.	Total	Calls/ Unit	EDUs/ Unit
Single-Family, Detached	Dwelling	173,874	58,177	19,242	77,419	0.4453	1.00
Multi-Family	Dwelling	48,657	16,983	3,503	20,486	0.4210	0.95
Mobile Home	Dwelling	65,626	28,657	2,917	31,574	0.4811	1.08
Retail/Commercial	1,000 sq. ft.	32,089	18,353	7,583	25,936	0.8083	1.82
Office	1,000 sq. ft.	12,191	5,216	1,420	6,636	0.5443	1.22
Industrial/Warehouse	1,000 sq. ft.	37,765	1,620	1,578	3,198	0.0847	0.19
Public/Institutional	1,000 sq. ft.	6,173	1,139	240	1,379	0.2234	0.50

Source: Existing units from Table 54; allocated calls by land use from Table 53; unallocated calls from Table 54.

The updated EDU factors are based on the most recent three years of calls (2012-2014). Because of the relative volatility of EMS call data, more years of data yield more accurate estimates of the long-term impacts of the individual land use types. Consequently, the recommended service unit multipliers for this study are the average of the updated and 2009 study multipliers (the 2009 study multipliers are also based on three years of calls: 2006-2008), as shown in Table 56.

Table 56. Recommended EMS Service Unit Multipliers

Land Use	Units	EDUs per Unit Updated	Previous	Recom.
Single-Family, Detached	Dwelling	1.00	1.00	1.00
Multi-Family	Dwelling	0.95	0.60	0.78
Mobile Home	Dwelling	1.08	0.52	0.80
Retail/Commercial	1,000 sq. ft.	1.82	0.99	1.41
Office	1,000 sq. ft.	1.22	0.92	1.07
Industrial/Warehouse	1,000 sq. ft.	0.19	0.13	0.16
Public/Institutional	1,000 sq. ft.	0.50	1.35	0.93

Source: Updated EDUs/unit from Table 55; previous EDUs/unit from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009, Table 24; recommended EDUs/unit is average.

In order to determine the total number of existing EMS service units, the data on total existing development within the county are multiplied by the EDUs per development unit calculated above

for each land use type. As shown in Table 57, there are an estimated 334,399 service units in the EMS service area.

Table 57. Existing EMS Service Units

Land Use	Units	Units	Unit	EDUs
Single-Family, Detached	Dwelling	173,874	1.00	173,874
Multi-Family	Dwelling	48,657	0.78	37,952
Mobile Home	Dwelling	65,626	0.80	52,501
Retail/Commercial	1,000 sq. ft.	32,089	1.41	45,245
Office	1,000 sq. ft.	12,191	1.07	13,044
Industrial/Warehouse	1,000 sq. ft.	37,765	0.16	6,042
Public/Institutional	1,000 sq. ft.	6,173	0.93	5,741
Total EDUs				334,399

Source: Existing units from Table 55; EDUs per unit from Table 56.

Cost per Service Unit

The County's existing level of service for EMS is based on the replacement cost of existing facilities and equipment. Polk County's EMS service currently operates out of 26 stations, of which 11 are shared with fire rescue. Joint fire rescue/EMS facility space and station acreage is allocated to EMS based on their share of the building square feet. The inventory of existing EMS stations, station square feet and site size are shown in Table 58.

Table 58. EMS Station Inventory

		Structure	Total Fire/EMS			EMS Share	
No.	Station	Type	Sq. Ft.	Acres	% EMS	Sq. Ft.	Acres
MD11/12	Gibsonia	Block	3,410	1.13	100%	3,410	1.13
MD131	Polk City Fire/EMS	Metal	6,000	0.50	30%	1,800	0.15
MD221	Cottonwood	Block	7,558	2.80	30%	2,267	0.84
MD 251	Four Corners Fire/EMS	Block	7,558	1.95	30%	2,267	0.59
MD31/32	Seth McKeel	Block	3,410	0.49	100%	3,410	0.49
MD33/43	Lime Steet	Block	3,410	0.52	100%	3,410	0.52
MD35	South Lakeland	Block	3,410	0.60	100%	3,410	0.60
MD41	Saddle Creek	Block	7,558	2.30	30%	2,267	0.69
MD42	Auburndale	Block	3,410	0.44	100%	3,410	0.44
MD44	Travis EMS	Block	3,410	0.70	100%	3,410	0.70
MD45	Jan Phyl Fire/EMS	Block	6,121	1.70	30%	1,836	0.51
MD46	Eagle Lake Fire/EMS	Brick/Block	5,360	0.50	30%	1,608	0.15
MD48	Medulla I	Block	7,421	4.05	30%	2,226	1.22
MD51	Winter Haven	Block	3,410	1.00	100%	3,410	1.00
MD57	Lake Alfred	Block	3,410	0.55	100%	3,410	0.55
MD58	Cypress Gardens Fire/EMS	Block	5,460	0.72	30%	1,638	0.22
MD61	Haines City	Block	3,410	0.48	100%	3,410	0.48
MD671	Solivita	Block	10,952	3.20	22%	2,409	0.70
MD691	Sand Hill	Block	3,022	2.07	30%	907	0.62
MD721	Mulberry	Block	1,488	n/a	100%	1,488	n/a
MD73/74	Bartow	Block	2,080	0.74	100%	2,080	0.74
MD76	Fort Meade	Block	3,410	0.61	100%	3,410	0.61
MD81	Lake Wales	Block	3,410	2.37	100%	3,410	2.37
MD87	Golfview Fire/EMS	Block	5,863	1.05	30%	1,759	0.32
MD93	Frostproof	Metal	leased	leased	100%	n/a	n/a
MD951	Nalcrest	Block	1,344	0.40	100%	1,344	0.40
Total			115,295	30.87		63,406	16.04

Source: Polk County Fire Rescue Division, February 16, 2015.

The replacement costs of EMS vehicles are based on current pricing for fully-equipped vehicles meeting Federal and State laws. The EMS replacement cost also includes the value of Polk County EMS medical equipment on fire engines. The Advanced Live Support (ALS) equipment primarily consists of heart monitor/defibrillators and related medical equipment. As shown in Table 59, the EMS vehicle replacement costs total $11.2 million.

Table 59. EMS Vehicle and Equipment Costs

Vehicle/Equipment	Units	Cost/Unit	Total Cost
Ambulance-Advanced Life Support (ALS)	38	$280,000	$10,640,000
Trailers	3	$3,000	$9,000
Support Vehicles	10	$28,000	$280,000
ALS Equipment in Fire Vehicles	13	$21,000	$273,000
Total			$11,202,000

Source: Polk County Fire Rescue Division, November 5 and 10, 2014,

EMS facility replacement costs are based on recent construction and land costs for Polk County fire and EMS stations. The Jan Phyl Fire/EMS station was recently completed at a cost of $182 per square foot, which includes the cost of construction, site work and infrastructure and represents typical facility construction.

The EMS facility land replacement costs used in this study are based on the cost per acre of two parcels acquired by the County for future fire station facilities in 2008. The fire station land costs are expected to be similar to the EMS facility land costs and represent the cost of acquiring appropriate fire/EMS station parcels in growth areas that will need additional fire/EMS service.

The cost per service unit based on the existing level of service can be determined by dividing the replacement cost of existing EMS facilities and equipment by the existing number of EMS service units. As shown in Table 60, the replacement value of the existing EMS facilities and equipment is about $24.3 million. Dividing the replacement cost by the existing equivalent dwelling units (EDUs) yields the cost per service unit of $73 per EDU.

Table 60. EMS Cost per Service Unit

	Units	Cost/Unit	Total Cost
Buildings, Brick/Block (sq. ft.)	63,406	$180	$11,413,080
Land (acres)	16.04	$103,915	$1,666,797
Vehicles and Equipment	na	na	$11,202,000
Total EMS Capital Cost			$24,281,877
÷ EMS Service Units			334,399
EMS Cost per Service Unit			$73

Source: EMS station square footage and acres from Table 58; unit costs are the same as for fire rescue from Table 48; vehicle and equipment value from Table 59; existing EDUs from Table 67.

Net Cost per Service Unit

As described in the Legal Framework section, impact fees should be reduced for new development's contribution toward retiring outstanding debt for existing facilities that are included in the existing level of service on which the fees are based. There is currently no outstanding debt related to EMS facilities, land or equipment.

This update provides credit for dedicated funding sources and the programmed expenditure of non-impact fee funds on capacity-expanding improvements. Polk County EMS is primarily funded through user fees, which cover a portion of the operational costs and are supplemented by the County general fund. The County funds EMS capital improvements through a mix of funds, including the general fund, the general capital improvement fund, EMS impact fees and grants.

The County's current adopted capital improvements program does not include any capacity-expanding EMS improvements over the next five years. Five years ago, the County had programmed $1.2 million in non-impact fee funds for EMS improvements. Using the average annual non-impact fee funding per service unit over the last ten years, new development is estimated to generate a net present value equivalent of $7 per EDU over the next 25 years to help fund growth-related EMS capital improvements, as shown in Table 61.

Table 61. EMS Funding Credit

Annual Non-Impact Fee Funding per EDU, FY 2015-2019	$0.00
Annual Non-Impact Fee Funding per EDU, FY 2009-2013	$0.80
Average Non-Impact Fee Funding per EDU, FY 2009-2019	$0.40
x Net Present Value Factor (25 Years)	16.66
EMS Funding Credit per EDU	$7

Source: No growth-related EMS project costs in Polk County, *Adopted FY 2015-2019 Community Investment Program*; annual non-impact fee funding per EDU for FY 2009-2013 from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009, Table 32; net present value factor based on discount rate of 3.40%, which was the average interest rate for state and local bonds in January 2015 from the Federal Reserve.

The net cost per service unit is calculated by reducing the cost per service unit by the funding credit per service unit. The updated net cost per service unit for the EMS impact fee is $66 per EDU, as shown in Table 62.

Table 62. EMS Net Cost per Service Unit

EMS Capital Cost per Service Unit (EDU)	$73
– EMS Credit per Service Unit (EDU)	-$7
EMS Net Cost per EDU	$66

Source: Cost per EDU from Table 60; funding credit from Table 61.

Updated Fee Schedule

The maximum EMS fees that can be adopted by the County based on this study are derived by multiplying the EDUs associated with each land use type by the net cost per EDU, as shown in Table 63.

Table 63. Updated EMS Impact Fee Schedule

Land Use Type	Unit	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family Detached*	Dwelling	1.00	$66	$66
Multi-Family	Dwelling	0.78	$66	$51
Mobile Home/RV Park	Space	0.80	$66	$53
Retail/Commercial	1,000 sq. ft.	1.41	$66	$93
Office	1,000 sq. ft.	1.07	$66	$71
Industrial/Warehouse	1,000 sq. ft.	0.16	$66	$11
Public/Institutional	1,000 sq. ft.	0.93	$66	$61

* includes mobile home on individual lot

Source: EDUs per unit from Table 56; net cost per EDU from Table 62.

The potential EMS fees calculated in this report are compared with the current (suspended) fees in Table 64. Because current fees were adopted at 50% of the maximum fees calculated in the 2009 study, the fairest comparisons of the updated fees are with the fees that were calculated in the previous study. The updated fees are generally higher than the current fees (at 100%). The increase is due to a two primary factors: (1) cost inflation and (2) the reduction of the credit, reflecting declining non-impact fee capital funding. The change varies by land use because the EDU factors are based on ratios of calls to land use, which tend to fluctuate over time.

Table 64. Comparative EMS Impact Fees

Housing Type	Unit	2009 Study	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$53	$66	25%
Multi-Family	Dwelling	$32	$51	59%
Mobile Home/RV Park	Space	$27	$53	96%
Retail/Commercial	1,000 sq. ft.	$52	$93	79%
Office	1,000 sq. ft.	$49	$71	45%
Industrial/Warehouse	1,000 sq. ft.	$7	$11	57%
Public/Institutional	1,000 sq. ft.	$71	$61	-14%

Source: 2009 Study fees from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009; updated fees from Table 63.

LAW ENFORCEMENT

The County's law enforcement impact fee was established in December 2005. The fees were last updated in 2009. This report calculates the potential impact fees that could be charged to new development based on updated cost data and current law enforcement facilities.

The Polk County Sheriff's Office is responsible for providing law enforcement patrol and criminal investigations for the unincorporated areas of the county, and also serves the municipalities of Dundee, Eagle Lake, Fort Meade, Frostproof, Mulberry and Polk City by interlocal agreement. The Sheriff's Office has five patrol and law enforcement districts that are based out of the law enforcement headquarters and in five district substations—central district, northeast district and southeast district in the eastern portion of the county and a southwest and northwest district in the western half of the county. In addition to the district stations, the law enforcement division operates Community Oriented Policing Units (COPS) offices, which provide community outreach and support along with bicycle and foot patrols within the community. The County's law enforcement headquarters are located in the Sheriff's Operations Center.

Polk County has separate impact fees for law enforcement and corrections, since the law enforcement division largely serves the unincorporated area of the county, while correctional facilities serve the entire county.

The law enforcement impact fee is based on the residential and nonresidential land uses served by the Sheriff's Office, including the contracting municipalities and the unincorporated area of the county. However, the municipalities do not participate in collecting the law enforcement impact fee. Due to the integrated nature of the law enforcement response systems, the County should continue to base the law enforcement impact fees on a single service area.

Level of Service

The law enforcement impact fee is based on the overall level of service provided by the Sheriff's Office facilities and equipment related to the law enforcement functions. Such facilities include the operations center, district command centers, the County-owned COPS facilities, training centers, fleet services and support facilities. The equipment includes existing patrol and detective vehicles, motorcycles and other patrol equipment. The replacement cost of facilities and equipment is divided by existing development (expressed in service units) within the unincorporated area and the municipalities served by County law enforcement patrol. The level of service used in developing the impact fees in this study is the ratio of the replacement value of existing facilities to the total service units as measured by single-family equivalent demand.

Service Units

The demand for law enforcement services are measured in equivalent dwelling units (EDUs). One EDU represents the demand for law enforcement generated by a typical single-family detached dwelling. The relative demand for law enforcement can be quantified in terms of law enforcement incidents that require the response of a patrol car.

The Polk County Sheriff's Office provided call records for 2011 through 2013. The call records indicate the land use of the call and the nature of the incident. The call records represent just a portion of the total calls received by the Sheriff's Office; however, they provide a sample of the types of calls that the Sheriff's Office responds to for all of the areas served by the Sheriff's Office. As shown in Table 65, the Polk County Sheriff's Office law enforcement division has responded to an average of 259,990 calls per year over the past three years. The call records provide data on an average of 85,918 calls per year over the past three years. Of these call records, 42,404 can be directly attributed to a land use where the call response occurred; the remaining call records cannot be directly attributed to a specific land use.

Table 65. Law Enforcement Call Data

Land Use	2011	2012	2013	Average
Single-Family Detached	14,010	15,486	40,896	23,464
Multi-Family	1,902	2,199	4,771	2,957
Mobile Home	7,336	7,878	14,760	9,991
Retail/Office	1,845	2,234	7,353	3,811
Industrial/Warehouse	645	762	1,534	980
Public/Institutional	698	527	2,377	1,201
Subtotal, Allocated	26,436	29,086	71,691	42,404
Not Allocated	41,351	42,956	46,234	43,514
Total Call Records	78,564	71,883	117,542	85,918
Total Calls	257,997	273,625	248,348	259,990

Source: Summary of call records provided by Polk County Sheriff's Office, October 16, 2014.

Some of the call records cannot be directly related to existing land uses; such calls may occur on streets, parking lots or open land, or the incident report lacks valid data to determine the type of land use. The majority of these calls are related vehicular incidents. These calls are allocated to specific land use categories according to the percentage of daily vehicle-miles generated by each land use category, as shown in Table 66.

Table 66. Unallocated Law Enforcement Calls by Land Use

Land Use	Units	Existing Units	VMT/ Unit	Total VMT	% of VMT	Share of Calls
Single-Family, Detached	Dwelling	118,014	13.22	1,560,145	64.3%	27,995
Multi-Family	Dwelling	17,946	8.60	154,336	6.4%	2,769
Mobile Home	Dwelling	51,145	5.31	271,580	11.2%	4,873
Retail/Commercial	1,000 sq. ft.	10,840	28.23	306,013	12.6%	5,491
Office	1,000 sq. ft.	2,705	13.91	37,627	1.6%	675
Industrial/Warehouse	1,000 sq. ft.	17,004	4.99	84,850	3.5%	1,523
Public/Institutional	1,000 sq. ft.	2,253	4.65	10,477	0.4%	188
Total				2,425,028		43,514

Source: Existing units in law enforcement service area (unincorporated area, Dundee, Eagle Lake, Fort Meade, Frostproof, Mulberry and Polk City) from Table 124 and Table 125, Appendix A; VMT per unit from Table 11; unallocated call record total from Table 65.

The combination of the existing land use and Polk County Sheriff's Office law enforcement call data sets yields the calls per development unit for various land use categories. These are then converted to EDUs, as shown in Table 67.

Table 67. Updated Law Enforcement Service Unit Multipliers

Land Use	Units	Existing Units	Call Records Alloc.	Call Records Unalloc.	Call Records Total	Calls/ Unit	EDUs/ Unit
Single-Family, Detached	Dwelling	118,014	23,464	27,995	51,459	0.4360	1.00
Multi-Family	Dwelling	17,946	2,957	2,769	5,726	0.3191	0.73
Mobile Home	Dwelling	51,145	9,991	4,873	14,864	0.2906	0.67
Retail/Commercial	1,000 sq. ft.	10,840	3,050	5,491	8,541	0.7879	1.81
Office	1,000 sq. ft.	2,705	761	675	1,436	0.5309	1.22
Industrial/Warehouse	1,000 sq. ft.	17,004	980	1,523	2,503	0.1472	0.34
Public/Institutional	1,000 sq. ft.	2,253	1,201	188	1,389	0.6165	1.41

Source: Existing units from Table 124 and Table 125, Appendix A (unincorporated area, Dundee, Eagle Lake, Fort Meade, Frostproof, Mulberry and Polk City); allocated calls from Table 65; unallocated calls from Table 66; calls/unit is total calls divided by existing units; EDUs/unit is calls/unit for each land use divided by single-family calls/unit.

The updated EDU factors are based on the most recent three years of calls (2011-2013). Because of the relative volatility of call data, more years of data yield more accurate estimates of the long-term impacts of the individual land use types. Consequently, the recommended service unit multipliers for this study are the averages of the updated and 2009 study multipliers (the 2009 study multipliers are also based on three years of calls: 2006-2008), as shown in Table 68.

Table 68. Recommended Law Enforcement Service Unit Multipliers

Land Use	Units	EDUs per Unit Updated	EDUs per Unit Previous	EDUs per Unit Recom.
Single-Family, Detached	Dwelling	1.00	1.00	1.00
Multi-Family	Dwelling	0.73	0.50	0.62
Mobile Home	Dwelling	0.67	0.53	0.60
Retail/Commercial	1,000 sq. ft.	1.81	2.16	1.99
Office	1,000 sq. ft.	1.22	2.64	1.93
Industrial/Warehouse	1,000 sq. ft.	0.34	0.24	0.29
Public/Institutional	1,000 sq. ft.	1.41	2.17	1.79

Source: Updated EDUs/unit from Table 67; previous EDUs/unit from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009, Table 39; recommended EDUs/unit is average of the two.

The number of law enforcement service units is calculated by multiplying the existing development within the law enforcement service area by the EDUs per development unit calculated above. As shown in Table 69, there are 195,585 law enforcement service units served by the Sheriff's Office.

Table 69. Existing Law Enforcement Service Units

Land Use	Units	Existing Units	EDUs/ Unit	Total EDUs
Single-Family, Detached	Dwelling	118,014	1.00	118,014
Multi-Family	Dwelling	17,946	0.62	11,127
Mobile Home	Dwelling	51,145	0.60	30,687
Retail/Commercial	1,000 sq. ft.	10,840	1.99	21,572
Office	1,000 sq. ft.	2,705	1.93	5,221
Industrial/Warehouse	1,000 sq. ft.	17,004	0.29	4,931
Public/Institutional	1,000 sq. ft.	2,253	1.79	4,033
Total EDUs				195,585

Source: Existing units in the law enforcement service area (unincorporated area, Dundee, Eagle Lake, Fort Meade, Frostproof, Mulberry and Polk City) from Table 124 and Table 125, Appendix A; EDUs per unit from Table 68.

Cost per Service Unit

The Sheriff's Office law enforcement functions are conducted out of district substations and Community Oriented Policing Units (COPS) offices, which provide community outreach and support along with bicycle and foot patrols within the community. The County's law enforcement headquarters is located in the Sheriff's Operations Center. The inventory of existing facilities is shown in Table 70. The facility inventory used in this update excludes properties with market-rate leases, land for leased facilities, facilities owned by other Polk County governmental entities and land related to facilities co-located with other governmental entities.

Table 70. Law Enforcement Facility Inventory

Facility Name	Const. Type	Building Sq. Ft.	Acres
Sheriff's Operations Center	Concrete	130,193	25.00
Northeast District Command	Block	21,137	n/a
Central District	Brick/Block	18,472	2.49
Northwest District	Brick/Block	12,620	2.37
Southeast District	Brick/Block	8,000	1.36
Southwest District	Brick/Block	8,000	1.70
Property & Evidence Warehouse	Metal/Block	43,000	2.23
Ag/Vehicle Horse Barn	Pole Barn	4,640	3.84
Ag/Aviation/Marine	Modular	900	n/a
Aviation Hanger	Pole Barn	12,500	n/a
Detention Supply Warehouse #2	Metal	4,750	n/a
Fleet Services	Pole Barn	17,488	4.00
Training Center	Modular	7,916	75.00
Training Center-Storage	Metal	2,094	n/a
Bradley COPS Station	Brick/Block	2,214	n/a
K-Ville COPS Station	Brick/Block	450	n/a
Wahneta COPS Station	Modular	1,152	n/a
Total		295,526	117.99

Source: Polk County Sheriff's Office, October 15, 2014.

The replacement cost for existing facilities is based on recent construction costs and building construction type. As shown in Table 71, the two most recent concrete/block buildings have averaged $216 per square foot.

Table 71. Law Enforcement Facility Construction Cost

Facility Name	Const. Type	Year	Construction Cost	Sq. Feet	Cost/ Sq. Ft.
Sheriff's Operations Center	Concrete	2010	$25,000,000	130,193	$192
Northeast District Command	Block	2009	$7,650,000	21,137	$362
Total			$32,650,000	151,330	$216

Source: Polk County Sheriff's Office, October 15, 2014.

The total replacement cost of the law enforcement facilities is based on the construction type and construction cost. The replacement cost for pole barns, modular buildings and metal buildings are estimated. As shown in Table 72, the total replacement cost for existing law enforcement buildings is estimated to be about $56.6 million.

Table 72. Law Enforcement Facility Replacement Cost

Building Type	Sq. Ft.	Cost per Sq. Ft.	Bldg. Value
Concrete/Block/Brick	244,086	$216	$52,722,576
Pole Barn/Modular/Metal	51,440	$75	$3,858,000
Total	295,526		$56,580,576

Source: Total square feet by facility type from Table 70; concrete/block/brick cost per sq. ft. from Table 71; pole barn, modular and metal building cost per sq. ft. estimated.

The land replacement cost used in this update is based on the assessed market land values of two existing recently acquired law enforcement sites from the Polk County Property Appraiser. As shown in Table 73, the two law enforcement sites have an average land value of $46,052 per acre. Using this value, the total replacement value of existing law enforcement sites is estimated to be $5.4 million.

Table 73. Law Enforcement Land Cost

Facility	Land Value	Acres	Value/ Acre
NW District Command (acquired 2005)	$201,531	2.27	$88,780
NE District Command (acquired 2007)	$87,216	4.00	$21,804
Total	$288,747	6.27	$46,052
x Existing Acres			117.99
Existing Law Enforcement Facility Land Cost			$5,433,675

Source: Polk County Sheriff's Office, October 15, 2014 (values from Property Appraiser).

In addition to the law enforcement structures and related land, law enforcement costs also include patrol and detective vehicles, motorcycles and patrol aircraft. As shown in Table 74, the replacement value of existing law enforcement vehicles is about $25.6 million.

Table 74. Law Enforcement Vehicle Cost

Vehicle	Units	Cost/Unit	Total Cost
Patrol Vehicle	518	$24,200	$12,535,600
Detective Vehicle	327	$20,700	$6,768,900
Motorcycle	6	$20,000	$120,000
Cessna 182M	1	$400,000	$400,000
MD-500 Helicopter	2	$2,909,000	$5,818,000
Total Vehicle Replacement Cost			$25,642,500

Source: Vehicle inventory and replacement cost provided by Polk County Sheriff's Office, October 22, 2014.

The cost per service unit is determined by dividing the replacement cost of existing law enforcement facilities, land and vehicles by the total number of law enforcement service units. As shown in Table 75, dividing the replacement cost by the existing EDUs yields the cost per service of $448 per EDU.

Table 75. Law Enforcement Cost per Service Unit

Facility Cost	$56,580,576
Land Cost	$5,433,675
Vehicle Cost	$25,642,500
Total Cost	$87,656,751
÷ Existing Service Units	195,585
Law Enforcement Cost per Service Unit	$448

Source: Law enforcement vehicle cost from Table 74; building cost from Table 72; land value from Table 73; law enforcement service units from Table 69.

Net Cost per Service Unit

As described in the Legal Framework section, impact fees should be reduced for new development's contribution toward retiring outstanding debt for existing facilities that are included in the existing level of service on which the fees are based. In addition, this update provides credits for dedicated funding, programmed non-impact fee funding, and grant funding.

The County has funded law enforcement capital improvement projects through bond proceeds, general capital improvement funding and the communications service tax. The County does not have a dedicated funding source for law enforcement capital improvements.

The County issued Public Facilities Revenue Bonds in 2005 to fund three major projects, one of which was the Sheriff's Operations Center. Those bonds were partially refunded in May 2014, and $75.6 in principal is currently outstanding on those projects. Of that amount, 25.71%, or $19.4 million, is attributable to the Sheriff's Operations Center. A simple method that ensures that new development is not required to pay for existing facilities, through funds used for debt retirement, as well as new facilities through impact fees, is to calculate the credit by dividing the outstanding debt by existing law enforcement service units. This puts new development on the same footing as existing development in terms of the share of capital costs funded through debt. As shown in Table 76, this results in a debt credit of $99 per service unit.

Table 76. Law Enforcement Debt Credit

	Original	Outstanding
Public Facilities Revenue Bonds Series 2005	$88,885,000	$4,100,000
Public Facilities Revenue Refunding Bonds, Series 2014	$71,510,000	$71,510,000
Total Amount Outstanding		$75,610,000
Total Cost of Projects Funded with Bond Issue		
Sheriff Operations Center	$23,930,919	25.71%
South County Jail Expansion	$66,006,121	70.91%
Emergency Operations Center	$3,153,200	3.39%
Total	$93,090,240	100.00%
Amount Outstanding for Sheriff's Operation Center		$19,437,234
÷ Existing Law Enforcement Service Units		195,585
Law Enforcement Debt Credit per Service Unit		$99

Source: Debt information and project costs from Polk County Clerk of the Court, Finance and Accounting, August 8, 2014; existing service units from Table 69.

Over the last five years, the Sheriff's Office has received capital grant funding averaging about $700,000 annually. Assuming that this rate of funding continues in the future, new development may be assumed to generate a net present value equivalent of $60 per law enforcement service unit over the next 25 years, as shown in Table 77.

Table 77. Law Enforcement Grant Funding Credit

Award Title	Awarding Agency	Amount
HIDTA Forfeiture '10	HIDTA Forfeitures	$35,404
Law Enforcement Trust Fund '10	Local Forfeitures	$78,117
COPS Meth '08	Dept. of Justice/COPS	$91,978
STOP Domestic Violence '11	Fl.Dept.of Children & Families	$2,423
Federal Forfeiture '11	Federal Forfeitures	$531,456
HIDTA Forfeiture '11	HIDTA Forfeitures	$21,946
Law Enforcement Trust Fund '11	Local Forfeitures	$233,233
Internet Crimes Against Children '07	Dept. of Justice/OJJDP	$336,663
Bulletproof Vest '10	Dept. of Justice/OJP	$62,363
HIDTA Forfeiture '12	HIDTA Forfeitures	$1,222
JAGC '12 Wireless Fingerprint Scanner	Fl.Dept. of Law Enforcement/JAG	$44,545
Law Enforcement Trust Fund '12	Local Forfeitures	$237,310
Recovery JAG '09 - Crime Suppression	Dept. of Justice/OJP	$554,447
Bulletproof Vest '11	Dept. of Justice/OJP	$5,327
COPS Meth '09	Dept. of Justice/COPS	$99,302
Federal Forfeiture '13	Federal Forfeitures	$2,320
JAG '10 / PCSO Share	Dept. of Justice/JAG	$156,431
JAGC '13 Wireless Fingerprint Scanner Ph II	Fl.Dept. of Law Enforcement/JAG	$33,779
Recovery '09 - ICAC	Dept. of Justice/OJP	$12,534
Recovery JAG '09 - Sheriff Service Officers	Dept. of Justice/OJP	$2,425
Gang Prevention Initiative	Dept. of Justice/OJJDP	$8,193
Internet Crimes Against Children '10	Dept. of Justice/OJJDP	$436,609
Bulletproof Vest '12	Dept. of Justice/OJP	$7,694
HIDTA Forfeiture '14	HIDTA Forfeitures	$17,169
Internet Crimes Against Children '14	Dept. of Justice/OJJDP	$129,489
JAG '11 / PCSO Share	Dept. of Justice/JAG	$125,990
Law Enforcement Trust Fund '14	Local Forfeitures	$10,000
COPS Meth '10	Dept. of Justice/COPS	$98,810
JAG '12 / PCSO Share	Dept. of Justice/JAG	$73,465
JAG '13 / PCSO Share	Dept. of Justice/JAG	$69,775
Total Capital Grant Funding, Last 5 Years		$3,520,418
÷ Number of Years		5
Annual Law Enforcement Grant Funding		$704,084
÷ Existing Law Enforcement Service Units (EDUs)		195,585
Annual Grant Funding per EDU		$3.60
x Net Present Value Factor (25 Years)		16.66
Law Enforcement Grant Credit per EDU		$60

Source: Grant funding from Polk County Sheriff's Office, October 13, 2014; existing service units from Table 69; net present value factor based on discount rate of 3.40%, which was the average interest rate for state and local bonds in January 2015 from the Federal Reserve.

The County's adopted 5-year capital improvements program (CIP) does not contain any capacity-expanding law enforcement costs, other than the planned expenditure of $274,666 in law enforcement impact fees to pay the law enforcement share of the P25 Radio Systems project. At the time of the 2009 study, the 5-year CIP contained several capacity-expanding law enforcement projects, and the programmed non-impact fee funding, including grant funding, resulted in a credit of $119 per EDU. Given the episodic nature of capital improvements, it would appear reasonable to use an average of the currently-calculated grant credit and the previously-calculated funding credit to determine an estimate of long term funding for law enforcement capital facilities that new development could be anticipated to generate. This average funding credit amounts to $90 per EDU, as shown in Table 78.

Table 78. Law Enforcement Funding Credit

Updated Grant Funding Credit per EDU	$60
Previous Funding Credit per EDU, 2009	$119
Average Funding Credit	$90

Source: Updated grant credit from Table 77; previous funding credit for FY 2009-2013 from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009, Table 48;

Subtracting the debt and funding credits per service unit from the cost per service unit yields the net law enforcement cost per service unit of $259 per EDU, as shown in Table 79.

Table 79. Law Enforcement Net Cost per Unit

Cost per Service Unit	$448
– Debt Credit per Service Unit	-$99
– Funding Credit per Service Unit	-$90
Net Cost per Service Unit	$259

Source: Cost per EDU from Table 75; debt credit from Table 76; funding credit from Table 78.

Updated Fee Schedule

The maximum fees that can be adopted by the County based on this study are derived by multiplying the EDUs associated with each land use type by the net cost per EDU for law enforcement, as shown in Table 80.

Table 80. Updated Law Enforcement Impact Fee Schedule

Housing Type	Unit	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family, Detached*	Dwelling	1.00	$259	$259
Multi-Family	Dwelling	0.62	$259	$161
Mobile Home/RV Park	Space	0.60	$259	$155
Retail/Commercial	1,000 sq. ft.	1.99	$259	$515
Office	1,000 sq. ft.	1.93	$259	$500
Industrial/Warehouse	1,000 sq. ft.	0.29	$259	$75
Public/Institutional	1,000 sq. ft.	1.79	$259	$464

* includes mobile home on single-family lot

Source: EDUs/unit from Table 68; net cost per EDU from Table 79.

The potential law enforcement fees calculated in this report are compared with the current (suspended) fees in Table 81. Because current fees were adopted at 50% of the maximum fees calculated in the 2009 study, the fairest comparisons of the updated fees are with the fees that were calculated in the previous study. There is virtually no change in the net cost per EDU, so the fee for a single-family unit remains basically unchanged. The rate of change for other land uses varies, reflecting the updated call data.

Table 81. Comparative Law Enforcement Fees

Housing Type	Unit	2009 Study	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$273	$259	-5%
Multi-Family	Dwelling	$136	$161	18%
Mobile Home/RV Park	Space	$144	$155	8%
Retail/Commercial	1,000 sq. ft.	$589	$515	-13%
Office	1,000 sq. ft.	$720	$500	-31%
Industrial/Warehouse	1,000 sq. ft.	$65	$75	15%
Public/Institutional	1,000 sq. ft.	$591	$464	-21%

Source: 2009 Study fees from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009; updated fees from Table 80.

CORRECTIONS

The Polk County Sheriff's Office operates two jail facilities that serve the entire county. The Central County Jail is designed to house 800 maximum, medium and minimum custody inmates. The South County Jail is designed to house about 2,000 inmates. Polk County has charged a county-wide corrections impact fee since 1990. The corrections impact fees were last updated in 2009, when the County adopted the fees at 50% of the amounts calculated in the 2009 study.

As indicated in Table 82, the two Polk County correctional facilities serve all law enforcement agencies operating within the county. The jail facilities house arrestees and prisoners with sentences up to a maximum of one year for incidents and crimes committed throughout the county. The County's corrections impact fee is assessed and spent in a single benefit and service area that corresponds with the County's boundaries.

Given that the jail facilities do not serve geographic sub-areas, the practice of dividing a jurisdiction into "benefit districts" in order to demonstrate benefit to the new development paying the fees by virtue of proximity of the capital improvements funded by the fees is not appropriate. New development can reasonably be expected to benefit from new or expanded correctional facilities, regardless of where those facilities are constructed.

Table 82. Polk County Jail Bookings by Agency, 2010-2013

Agency	2010	2011	2012	2013	Average	Percent
Auburndale Police Department	352	424	526	430	433	1.4%
Bartow Police Department	764	669	617	692	686	2.3%
Bondsmen	156	176	180	211	181	0.6%
Davenport Police Department	13	14	17	14	15	0.0%
Department of Corrections	36	55	24	22	34	0.1%
Dundee Police Department	16	19	11	28	19	0.1%
Florida Dept. of Law Enforcement	2	0	2	2	2	0.0%
Florida Highway Patrol	322	294	262	213	273	0.9%
Freshwater Game Commission	15	15	22	16	17	0.1%
Haines City Police Department	904	1,016	1,162	948	1,008	3.3%
Juvenile Court	0	1	1	3	1	0.0%
Lake Alfred Police Department	119	80	98	80	94	0.3%
Lake Hamilton Police Department	26	26	54	34	35	0.1%
Lake Wales Police Department	552	589	593	558	573	1.9%
Lakeland Police Department	2,395	2,328	2,560	2,410	2,423	8.0%
Mulberry Police Department	1	0	0	0	0	0.0%
Other	69	60	110	96	84	0.3%
Polk County Sheriff's Office	20,728	20,531	21,449	18,645	20,338	67.0%
State Attorney's Office	2	2	3	2	2	0.0%
Tenth Circuit Court	961	1,001	1,102	1,152	1,054	3.5%
Tenth County Court	1,665	1,602	1,944	1,430	1,660	5.5%
Winter Haven Police Department	1,126	1,435	1,691	1,487	1,435	4.7%
Total County Jail Bookings	30,224	30,337	32,428	28,473	30,366	100.0%

Source: Polk County Sheriff's Office Department of Detention, October 13, 2014.

Level of Service

As with the other fees calculated in this study, the corrections impact fee is based on the overall level of service provided to county residents by the existing jail facilities. The corrections impact fee level of service is based on the county-wide residential and nonresidential development, which is weighted by the detailed Polk County Sheriff's Office booking data by land use derived from the Sheriff's call data reports. The level of service used in developing the impact fees in this study is based on the ratio of the replacement value of existing facilities to the total county-wide service units as measured by single-family equivalent demand.

In general, basing impact fees on the existing level of service is reasonable unless there is a significant amount of excess capacity in the existing facilities. However, there is little excess capacity in existing correctional facilities. The County's two jail facilities, which have a combined capacity of about 2,800, had an average daily inmate population of 2,463 and a peak of 2,644 in 2013. Consequently, the existing level of service continues to be a reasonable basis for the corrections impact fees.

Service Units

As described above, the level of service will be defined as the ratio of existing facility value to existing county-wide development. As with the other public safety fees in this update, the unit of measurement is an Equivalent Dwelling Unit (EDU), which represents the impact of a typical single-family dwelling. The demand for corrections can be quantified in terms of arrests and subsequent incarcerations (bookings) resulting from activity at the site of various land uses.

Detailed arrest data used in this study are derived from the Polk County Sheriff's Office call data records. These records provide detailed Sheriff call data for the past three years. The call data reports indicate the calls that result in an arrest or booking and the total number of people arrested at the call. While the detailed arrest and booking data are only available for the Polk County Sheriff service area (the unincorporated areas of the county, Frostproof, Polk City, Fort Meade, Eagle Lake and Dundee), the assumption will be made that the relationships between bookings and land uses derived from the Sheriff's data is reasonably representative of other agencies as well. As shown in Table 83, the Polk County Sheriff's Office has booked an average of 16,007 individuals per year over the past three years based on the call record data. Of these bookings, 1,904 can be directly attributable to a land use where the incident or booking occurred; the remaining bookings cannot be directly linked to a specific land use.

Table 83. Sheriff's Office Bookings by Land Use, 2011-2013

Land Use Type	2011	2012	2013	Avg.
Single-Family Detached	789	801	1,222	937
Multi-Family	145	174	244	188
Mobile Home	497	502	565	521
Retail/Commercial/Office	108	121	300	176
Industrial/Warehouse	19	15	29	21
Public/Institutional	51	66	65	61
Subtotal, Attributable	1,609	1,679	2,425	1,904
Blank	14,450	14,360	13,498	14,103
Total	16,059	16,039	15,923	16,007

Source: Polk County Sheriff's Office, October 27, 2014.

As mentioned above, some of the incidents that lead to bookings cannot be directly related to existing land uses, but may occur on streets or in parking lots or the incident report lacked valid data to determine the type of land use. These bookings can be indirectly attributed to specific land uses by allocating them according to the percentage of daily vehicular travel generated by each land use category, as shown in Table 84.

Table 84. Unallocated Sheriff's Bookings by Land Use

Land Use	Units	Existing Units	VMT/ Unit	Total VMT	% of VMT	Share of Arrests
Single-Family, Detached	Dwelling	173,874	13.22	2,298,614	52.7%	7,438
Multi-Family	Dwelling	48,657	8.60	418,450	9.6%	1,354
Mobile Home	Dwelling	65,626	5.31	348,474	8.0%	1,128
Retail/Commercial	1,000 sq. ft.	32,089	28.23	905,872	20.8%	2,931
Office	1,000 sq. ft.	12,191	13.91	169,577	3.9%	549
Industrial/Warehouse	1,000 sq. ft.	37,765	4.99	188,447	4.3%	610
Public/Institutional	1,000 sq. ft.	6,173	4.65	28,705	0.7%	93
Total				4,358,139		14,103

Source: Existing county-wide residential units from Table 124 and nonresidential units from Table 125, Appendix A; VMT/unit from Table 11, unallocated call total from Table 83.

The combination of the existing land use and Polk County Sheriff's Office bookings data yields the bookings per development unit for various land use categories. These are then converted to single-family equivalent dwelling units (EDUs), as shown in Table 85.

Table 85. Corrections Equivalent Dwelling Units by Land Use

Land Use	Units	Existing Units	Arrest/Booking Records			Calls/ Unit	EDUs/ Unit
			Alloc.	Unalloc.	Total		
Single-Family, Detached	Dwelling	173,874	937	7,438	8,375	0.0482	1.00
Multi-Family	Dwelling	48,657	188	1,354	1,542	0.0317	0.66
Mobile Home	Dwelling	65,626	521	1,128	1,649	0.0251	0.52
Retail/Commercial	1,000 sq. ft.	32,089	128	2,931	3,059	0.0953	1.98
Office	1,000 sq. ft.	12,191	48	549	597	0.0490	1.02
Industrial/Warehouse	1,000 sq. ft.	37,765	21	610	631	0.0167	0.35
Public/Institutional	1,000 sq. ft.	6,173	61	93	154	0.0249	0.52

Source: Existing units and unallocated bookings from Table 84; allocated arrests from Table 83.

The updated EDU factors are based on the most recent three years of booking data (2011-2013). Because of the relative volatility of booking data, more years of data yield more accurate estimates of the long-term impacts of the individual land use types. Consequently, the recommended service unit multipliers for this study are the averages of the updated and 2009 study multipliers (the 2009 study multipliers are also based on three years of booking data: 2006-2008), as shown in Table 86.

Table 86. Recommended Corrections Service Unit Multipliers

Land Use	Units	EDUs per Unit		
		Updated	Previous	Recom.
Single-Family, Detached	Dwelling	1.00	1.00	1.00
Multi-Family	Dwelling	0.66	0.57	0.62
Mobile Home	Dwelling	0.52	0.53	0.53
Retail/Commercial	1,000 sq. ft.	1.98	1.95	1.97
Office	1,000 sq. ft.	1.02	1.75	1.39
Industrial/Warehouse	1,000 sq. ft.	0.35	0.26	0.31
Public/Institutional	1,000 sq. ft.	0.52	1.82	1.17

Source: Updated EDUs/unit from Table 85; previous EDUs/unit from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009, Table 39; recommended EDUs/unit is average of the two.

In order to determine the total number of existing corrections service units, the data on total existing county-wide development was multiplied by the recommended EDUs per development unit calculated above. As shown in Table 87, there are 337,912 corrections service units served by the existing corrections facilities.

Table 87. Existing Corrections Service Units

Land Use	Units	Existing Units	EDUs/ Unit	Total EDUs
Single-Family, Detached	Dwelling	173,874	1.00	173,874
Multi-Family	Dwelling	48,657	0.62	30,167
Mobile Home	Dwelling	65,626	0.53	34,782
Retail/Commercial	1,000 sq. ft.	32,089	1.97	63,215
Office	1,000 sq. ft.	12,191	1.39	16,945
Industrial/Warehouse	1,000 sq. ft.	37,765	0.31	11,707
Public/Institutional	1,000 sq. ft.	6,173	1.17	7,222
Total EDUs				337,912

Source: Existing county-wide units from Table 124 and Table 125, Appendix A; EDUs per unit from Table 86.

Cost per Service Unit

The existing level of service for corrections is based on the replacement cost of existing facilities. The Polk County Sheriff's Office correctional facilities include the Central County Jail and South County Jail and provide a combined total of 633,722 square feet of space. The replacement value for the facilities in this update is based on insured values, which are summarized in Table 88.

Table 88. Existing Correctional Buildings and Insured Values

Correctional Facility	Bldg Sq. Ft.	Building Type	Insured Value Building	Insured Value Contents	Insured Value Total
Correctional Main Housing Unit	92,596	Concrete	$31,103,000	$2,585,000	$33,688,000
Correctional Services	37,603	CBS	$5,694,000	$617,333	$6,311,333
Corr. Center Adm Bldg. A	21,280	CBS	$5,556,000	$942,650	$6,498,650
Central County Jail Correction Cntr Bldg. #1	18,500	CBS	$5,451,000	$464,655	$5,915,655
Corr. Center Visitor's Building	2,304	CBS	$417,000	$79,000	$496,000
Corr. Center Drug Rehab/ Male Saga	1,890	Modular	$106,000	$17,900	$123,900
Corr. Center Food Scrap Bldg	5,328	CBS	$3,795	$26,242	$30,037
Total, Central County Jail	179,501		$48,330,795	$4,732,780	$53,063,575
South County Jail - Main Compound	15,386	Concrete	$44,356,234	$440,185	$44,796,419
South County Jail Armament	250	Masonry	$0	$0	$0
South County Jail Bldg A Housing Bldg 1&2	42,176	Tiltwall	$2,600,000	$0	$2,600,000
South County Jail Bldg B Housing Bldg 3	23,966	Tiltwall	$1,300,000	$0	$1,300,000
South County Jail Bldg C Housing Bldg 4&5	45,710	Tiltwall	$2,800,000	$0	$2,800,000
South County Jail Bldg D	9,490	Tiltwall	$2,900,000	$0	$2,900,000
South County Jail Bldg E	40,005	Tiltwall	$2,200,000	$0	$2,200,000
South County Jail Bldg F Housing Bldg 7	20,168	Tiltwall	$1,300,000	$0	$1,300,000
South County Jail Bldg G Housing Bldg 6	16,376	Tiltwall	$1,100,000	$0	$1,100,000
South County Jail Bldg H Housing Bldg 8	24,982	Tiltwall	$1,500,000	$0	$1,500,000
South County Jail Bldg J Storage	12,180	Tiltwall	$0	$0	$0
South County Jail Central Energy Plant	19,200	PEMB	$11,700,000	$0	$11,700,000
South County Jail Infirmary	31,636	Masonry	$4,200,000	$0	$4,200,000
South County Jail Kitchen	13,239	Tiltwall	$3,900,000	$0	$3,900,000
South County Jail N Housing Bldg 9	111,808	Tiltwall	$21,200,000	$0	$21,200,000
South County Jail Sally Port	3,612	Tiltwall	$722,000	$0	$722,000
South County Jail Secure Corridors	9,982	Masonry	$1,100,000	$0	$1,100,000
South County Jail Staff Dining	4,176	Tiltwall	$900,000	$0	$900,000
South County Jail Video Visitation	7,809	PEMB	$3,500,000	$0	$3,500,000
Utilities Bldg @ South County Jail	2,070	CBS	$207,000	$0	$207,000
Total, South County Jail	454,221		$107,485,234	$440,185	$107,925,419
Total	633,722		$155,816,029	$5,172,965	$160,988,994

Source: Polk County Risk Management, August 11, 2014.

In addition to building costs, land costs should also be considered. The estimated value of the existing jail sites is about $0.6 million, as shown in Table 89.

Table 89. Correctional Facility Land Value

Facility	Acres	Value/Ac.	Land Value
Central County Jail	22	$5,444	$119,768
South County Jail	71	$7,154	$507,934
Total	93	$6,749	$627,702

Source: Polk County Sheriff's Office, October 15, 2014 (value per acre based on Property Appraiser market values divided by 0.8).

The cost per service unit can be determined by dividing the replacement cost of existing facilities by the existing number of corrections service units. As shown in Table 90, dividing the replacement cost by the existing EDUs yields the cost per service unit of $478 per EDU.

Table 90. Corrections Cost per Service Unit

Building/Equipment Replacement Cost	$160,988,994
Land Value	$627,702
Total Corrections Capital Costs	$161,616,696
÷ Existing Service Units	337,912
Corrections Cost per Service Unit	$478

Source: Building/equipment costs from Table 88; land value from Table 89; existing EDUs from Table 87.

Net Cost per Service Unit

The County has traditionally funded corrections improvements and construction through a mix of funds including impact fees, general fund and general capital fund revenue and general obligation debt. The County issued bonds to fund construction of the South County Jail expansion and the Central County Jail work camp. The County has outstanding debt obligations related to existing jail facilities from bonds originally issued in 2000 and 2005.

The outstanding debt issues related to the existing correctional facilities have an outstanding balance of about $81.3 million, as shown in Table 91. A simple method that ensures that new development is not required to pay for existing facilities, through funds used for debt retirement, as well as new facilities through impact fees, is to calculate the credit by dividing the outstanding debt by existing law enforcement service units. This puts new development on the same footing as existing development in terms of the share of capital costs funded through debt. This results in a debt credit for outstanding debt on existing correctional facilities of $240 per EDU.

Table 91. Corrections Debt Credit

	Original	Outstanding
Public Facilities Revenue Bonds, 2005 and 2014 Refunding*	$63,024,374	$53,611,666
Capital Improvement Revenue Bonds, 2000 and 2004/2010 Refunding	$41,925,000	$27,640,000
Total Amount Outstanding	$104,949,374	$81,251,666
÷ Existing Service Units		337,912
Corrections Debt Credit per Service Unit		$240

* portion attributable to South County Jail expansion based on data from Table 76

Source: Debt information and project costs from Polk County Clerk of the Court, Finance and Accounting, August 8, 2014; existing service units from Table 87.

In addition to the credit for outstanding debt, this update provides a credit based on the programmed capital improvement funding sources. The forward looking approach provides a sense of how the County plans to invest in correctional facilities given the current mix of revenue and how much of the planned growth-related facilities will be funded through other taxes paid in part by new development. However, the County's current adopted 5-year capital improvements program (CIP) does not contain any capacity-expanding corrections projects. At the time of the 2009 study, the 5-year CIP contained capacity-expanding corrections projects, and the programmed non-impact fee funding resulted in a credit of $88 per EDU. Given the episodic nature of capital improvements, it would appear reasonable to use an average of the currently-calculated funding credit ($0) and the previously-calculated funding credit to determine an estimate of long-term funding for corrections capital facilities that new development could be anticipated to generate. This average funding credit amounts to $44 per EDU, as shown in Table 92.

Table 92. Corrections Funding Credit

Funding Credit from Current CIP	$0
Funding Credit from 2008-2013 CIP	$88
Average Funding Credit per EDU	$44

Source: No funding credit from current CIP, which contains no corrections projects; funding credit for FY 2008-2013 CIP from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009, Table 63;

The net cost per service unit is calculated by reducing the cost per service unit by the debt credit and funding credit per service unit. The updated net cost per service unit for the corrections impact fee is $194 per service unit, as shown in Table 93.

Table 93. Corrections Net Cost per Service Unit

Cost per EDU	$478
– Debt Credit per EDU	-$240
– Funding Credit per EDU	-$44
Net Cost per EDU	$194

Source: Cost per EDU from Table 90; debt credit from Table 91; funding credit from Table 92.

Updated Fee Schedule

The maximum corrections impact fees that can be adopted by the County based on this study are derived by multiplying the EDUs associated with each land use type by the net cost per EDU, as shown in Table 94.

Table 94. Updated Corrections Impact Fee Schedule

Housing Type	Unit	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family, Detached*	Dwelling	1.00	$194	$194
Multi-Family	Dwelling	0.62	$194	$120
Mobile Home/RV Park	Space	0.53	$194	$103
Retail/Commercial	1,000 sq. ft.	1.97	$194	$382
Office	1,000 sq. ft.	1.39	$194	$270
Industrial/Warehouse	1,000 sq. ft.	0.31	$194	$60
Public/Institutional	1,000 sq. ft.	1.17	$194	$227

* includes mobile home on individual lot

Source: EDUs per unit from Table 86; net cost per service unit from Table 93.

The updated corrections fees calculated in this report are compared with the current (suspended) fees in Table 95. Because current fees were adopted at 50% of the maximum fees calculated in the 2009 study, the fairest comparisons of the updated fees are with the fees that were calculated in the previous study. In general, the updated fees are lower than those calculated in the 2009 study.

Table 95. Comparative Corrections Fees

Housing Type	Unit	2009 Study	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$219	$194	-11%
Multi-Family	Dwelling	$125	$120	-4%
Mobile Home/RV Park	Space	$116	$103	-11%
Retail/Commercial	1,000 sq. ft.	$428	$382	-11%
Office	1,000 sq. ft.	$384	$270	-30%
Industrial/Warehouse	1,000 sq. ft.	$57	$60	5%
Public/Institutional	1,000 sq. ft.	$399	$227	-43%

Source: 2009 Study fees from Duncan Associates, *Polk County Impact Fee Update for Fire Rescue, EMS, Law Enforcement and Corrections*, March 2009; updated fees from Table 93.

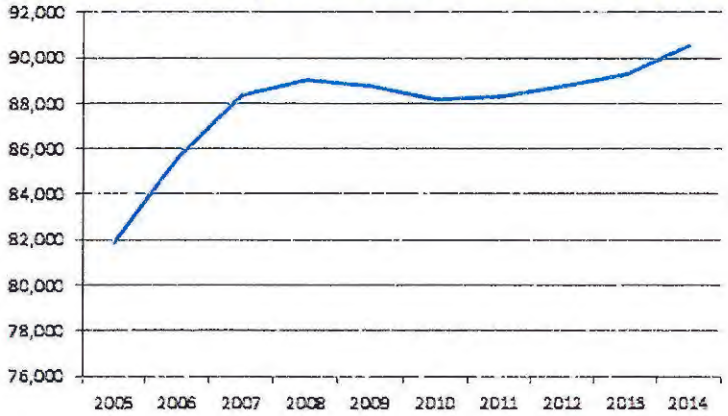
SCHOOLS

This section addresses the update of Polk County's school impact fee. Polk County Schools provides pre-kindergarten through 12th grade public school facilities for all residents of Polk County. The fees are assessed county-wide. The school impact fees were last updated in 2010, when the County adopted the fee at about 40% of the net costs calculated in the 2010 study.

The current and updated school impact fees are based on the cost to house only those students who utilize School District-owned facilities. Students that do not utilize District-owned facilities include virtual students, children who are home-schooled and students in charter schools and juvenile detention facilities. These types of students are excluded from the student generation rates used to calculate the fees. The Florida Department of Education measures enrollment in District-owned capital facilities in terms of Capital Outlay Full-Time Equivalents.

From 2005 to 2008, public school enrollment in District-owned schools increased by 7,130 students. The District then lost 837 students from 2008-2010 due to the housing market downturn. In the last four years, the District gained 2,355 students as the housing market recovered. Recent enrollment trends are illustrated in Figure 9.[10]

Figure 9. Polk County Public School Enrollment, 2005-2014



The county-wide school impact fee ordinance requires all new residential development within Polk County to pay applicable impact fees prior to the issuance of a certificate of occupancy. The County collects the fees in the unincorporated area. Municipalities within the county collect the fees and turn them over to the County. The County then transmits them to the School District to be spent on growth-related improvements. The use of a county-wide service area is consistent with the St. John's County decision by the Florida Supreme Court.

A single county-wide benefit district provides reasonable benefit to the development paying the school impact fee. The construction of a school anywhere in the county will increase capacity to serve new development, regardless of location. As new schools are constructed, attendance zones may be modified to ensure that the capacity is efficiently utilized. A new residential development subject to a school impact fee is not guaranteed that the students residing there will attend a new school paid for with those impact fees, just as a new development paying road impact fees is not

[10] Florida Department of Education, 2014-15 to 2024-25 Adopted Capital Outlay FTE Student Membership Forecast

guaranteed the ability to drive exclusively on new roads funded with those road impact fees. Instead, the benefit to an impact-fee-paying development is that the impact fees are spent to expand the overall capacity of the public school system, so that the students living in new developments have student stations available for them, regardless of whether those stations are in new or existing schools.

Service Units

The impact of new residential development on the demand for public school facilities is based on the average number of public school students generated per dwelling unit for various housing types. The student generation rates are not calculated as the ratio of students to occupied units, since not all units are occupied at all times. To take into account less than full occupancy, the student generation rates are calculated as the ratio of students to total dwelling units.

Polk County School District staff matched the home addresses of current elementary, middle and high school students (excluding traditional charter schools students, home schooled, virtual students and students in juvenile detention facilities) to the addresses in the Polk County Property Appraiser's database and the associated land use code. Over 92% of the student addresses were matched with a residential property use code. The Property Appraiser data also provided total housing unit counts (regardless of whether a student resided in the unit) for single-family detached and mobile home housing types, but not for most multi-family categories. The results of the address-matching and housing unit counts by Department of Revenue (DOR) land use codes are summarized in Table 96.

Table 96. Public School Students by Housing Type

		Grade Level				Housing
DOR Code	Land Use Description	Elem.	Middle	High	Total	Units
0100-0102	Single-Family Residence (SFR)	27,868	12,905	18,264	59,037	147,394
0150-0152	Modular Home	34	18	17	69	203
0180-0199	Res/SFR/Modular Waterfront	795	404	700	1,899	13,779
Single-Family Detached		28,697	13,327	18,981	61,005	161,376
0140	Attached Housing	534	229	333	1,096	6,256
0301-0330	Multi-Family	3,244	1,174	1,483	5,901	n/a
0400	Condominiums	308	121	191	620	7,219
0810	Duplexes	2,047	728	773	3,548	13,904
0820-0830	Triplexes & Quads, Apts.	752	255	266	1,273	n/a
Multi-Family		6,885	2,507	3,046	12,438	n/a
0200-0202	Mobile Home	5,101	2,152	2,751	10,004	30,478
0280-0299	Mobile Home Waterfront	43	13	29	85	1,708
0401	Condo-M.H. (Indiv. Unit)	0	0	0	0	85
2840	Mobile Home and RV Parks	1,636	565	606	2,807	34,920
6022	Pasture w/Mobile Home Park	17	6	5	28	781
Mobile Home		6,797	2,736	3,391	12,924	67,972
Total Matched		42,379	18,570	25,418	86,367	n/a

Source: Polk County Schools, Facilities and Concurrency, October 6, 2014.

One factor that requires special consideration is age-restricted housing. Polk County has a large number of developments that are restricted to occupancy by adults 55 years or older. Such developments are exempt from school impact fees. Consequently, student generation rates should

be those that are applicable to non-age-restricted units. Polk County Schools staff conducted extensive research to estimate the existing number of housing units in age-restricted developments registered with the State of Florida (because registration with the State is not required, the estimates are likely to under-count actual age-restricted units), including contacting major age-restricted developments, such as Solvita and Del Webb, and using the Polk County Property Appraiser website with the orthophotography layer to count the houses and mobile homes on the lots (again resulting in a likely undercount, since the orthophotography layer is from 2011). The resulting estimates of age-restricted housing unit by housing type are summarized in Table 97. Almost one in every seven housing units in the county is age-restricted, and over 40% of mobile home units are age-restricted.

Table 97. Age-Restricted Housing Units

	Single-Fam. Det.	Multi-Family	Mobile Home	Total
Total Housing Units	173,874	48,657	65,626	288,157
– Age-Restricted Units	-11,642	-2,019	-28,315	-41,976
Non-Age-Restricted Units	162,232	46,638	37,311	246,181
Percent Age-Restricted	6.70%	4.15%	43.15%	14.57%

Source: Polk County Schools, Facilities and Concurrency, October 6, 2014.

Preliminary student generation rates derived from the address-matching analysis are summarized in Table 98. The housing unit counts from the Property Appraiser database are used for single-family detached and mobile home housing types, after adjusting for the percentage of age-restricted units.

For multi-family, an estimate of county-wide housing units derived from U.S. Census and building permit records is used, again adjusting for the percentage of age-restricted units. The number of students matched to each housing type is divided by the number of non-age-restricted units of that housing type to determine the student generation rates.

Table 98. Uncalibrated Student Generation Rates

Housing Type	Elem.	Middle	High	Total
Students				
Single-Family Detached	28,697	13,327	18,981	61,005
Multi-Family	6,885	2,507	3,046	12,438
Mobile Home	6,797	2,736	3,391	12,924
÷ Non-Age-Restricted Housing Units				
Single-Family Detached	150,564	150,564	150,564	150,564
Multi-Family	46,638	46,638	46,638	46,638
Mobile Home	38,642	38,642	38,642	38,642
Uncalibrated Students per Unit				
Single-Family Detached	0.191	0.089	0.126	0.406
Multi-Family	0.148	0.054	0.065	0.267
Mobile Home	0.176	0.071	0.088	0.335

Source: Students from Table 96; existing housing units for single-family detached and mobile home from Table 96; existing multi-family units from Table 124 in Appendix C; all housing units adjusted for percentage of age-restricted units from Table 97.

Multiplying the preliminary student generation rates for each housing type by the total number of non-age-restricted housing units of that same type currently estimated to exist in Polk County results in an expected number of students that is about three percent lower than the total number of pre-K through 12th grade students attending District-owned public schools. The preliminary student

generation rates somewhat underestimate elementary and middle school students, and slightly overestimate high school students. The calibration factors shown in the last row of Table 99 will be applied to the preliminary student generation rates in order to calibrate them to actual student enrollment by grade level.

Table 99. Student Generation Calibration Factors

	Elem.	Middle	High	Total
Uncalibrated Students per Unit				
Single-Family Detached	0.191	0.089	0.126	n/a
Multi-Family	0.148	0.054	0.065	n/a
Mobile Home	0.176	0.071	0.088	n/a
x Non-Restricted Housing Units				
Single-Family Detached	162,232	162,232	162,232	n/a
Multi-Family	46,638	46,638	46,638	n/a
Mobile Home	37,311	37,311	37,311	n/a
Expected Students				
Single-Family Detached	30,986	14,439	20,441	65,866
Multi-Family	6,902	2,518	3,031	12,451
Mobile Home	6,567	2,649	3,283	12,499
Total Expected Students	44,455	19,606	26,755	90,816
Actual Students	45,662	20,719	27,992	94,373
÷ Expected Students	44,455	19,606	26,755	90,816
Calibration Factor	1.0272	1.0568	1.0462	1.0392

Source: Uncalibrated student generation rates from Table 98; existing housing units from Table 124 in Appendix C, adjusted by the age-restricted percentages from Table 97; actual students from Table 103.

Applying the calibration factors presented in the previous table to the uncalibrated student generation rates yields the student generation rates that have been calibrated to current actual enrollment, as shown in Table 100.

Table 100. Calibrated Student Generation Rates

Housing Type	Elem.	Middle	High	Total
Uncalibrated Students per Unit				
Single-Family Detached	0.191	0.089	0.126	0.406
Multi-Family	0.148	0.054	0.065	0.267
Mobile Home	0.176	0.071	0.088	0.335
x Calibration Factor	1.0272	1.0568	1.0462	n/a
Calibrated Students per Unit				
Single-Family Detached	0.196	0.094	0.132	0.422
Multi-Family	0.152	0.057	0.068	0.277
Mobile Home	0.181	0.075	0.092	0.348

Source: Uncalibrated student generation rates from Table 98; calibration factors from Table 99.

The calibrated student generation rates calculated above are compared to the student generation rates used in the 2010 school impact fee update in Table 101. The updated student generation rates are virtually the same as those used in the last study for single-family detached units, but are significantly higher for multi-family units and mobile home units.

Table 101. Comparative Student Generation Rates

Housing Type	Elem.	Middle	High	Total
From 2010 Study				
Single-Family Detached	0.207	0.094	0.121	0.422
Multi-Family	0.094	0.036	0.042	0.172
Mobile Home	0.107	0.048	0.052	0.207
Updated				
Single-Family Detached	0.196	0.094	0.132	0.422
Multi-Family	0.152	0.057	0.068	0.277
Mobile Home	0.181	0.075	0.092	0.348
Percent Change				
Single-Family Detached	-5%	0%	9%	0%
Multi-Family	62%	58%	62%	61%
Mobile Home	69%	56%	77%	68%

Source: Uncalibrated student generation rates from Table 98; existing housing units from Table 124 in Appendix C.

It is not clear why the current address-matching procedure yielded such different student generation rates for multi-family units. The increase for mobile home units is attributable to more accurate information about age-restricted units, which tend to be predominately mobile homes. In order to ensure that the updated student generation rates based on address-matching are reasonable, student generation rates were derived from an independent source – the annual American Community Survey (ACS) conducted by the U.S. Census Bureau for Polk County. The Census ACS data consist of a 5-year compilation of annual 1-percent surveys conducted in 2009 through 2013, which represents a 5-percent sample roughly equivalent to the 2011 mid-year of the sample. Like the address-matching data, the student generation rates derived from the ACS data were calibrated to actual current enrollment and took into account age-restricted units. The detailed calculations can be found in Appendix F. The student generation rates derived from address-matching and from the Census survey data are compared in Table 102. As can be seen, the student generation rates derived from the two sources are reasonably similar. In particular, the total multi-family and mobile home student generation rates derived from the Census survey data are the same or higher than the ones derived from the updated address-matching. This result reinforces that the updated student generation rates are reasonable.

Table 102. Census-Based Student Generation Rates

Housing Type	Elem.	Middle	High	Total
From Census Data				
Single-Family Detached	0.195	0.091	0.132	0.418
Multi-Family	0.155	0.057	0.066	0.278
Mobile Home	0.181	0.088	0.093	0.362
From Address Matching				
Single-Family Detached	0.196	0.094	0.132	0.422
Multi-Family	0.152	0.057	0.068	0.277
Mobile Home	0.181	0.075	0.092	0.348
Percent Difference				
Single-Family Detached	-1%	-3%	0%	-1%
Multi-Family	2%	0%	-3%	0%
Mobile Home	0%	17%	1%	4%

Source: Student generation rates from Census survey data (U.S. Census Bureau, American Community Survey 2009-2013 weighted 5% sample microdata for Polk County) from Table 134 in Appendix F; student generation rates from address matching from Table 100; percent difference is census-based rates compared to address matching rates.

Level of Service

A fundamental principle of impact fees is that new development should not be held to a higher standard than existing development. If the impact fees are based on a higher standard than currently exists, new development must not be required to both pay the impact fee and pay taxes that are used to remedy the existing deficiency, unless credit against the fees is given for such tax payments. In the arena of school impact fees, the level of service can best be measured in terms of the overall ratio of school capacity to student enrollment.

School Capacity

The Florida Department of Education (DOE) maintains an inventory of student capacity in schools. This inventory is referred to as the Florida Inventory of School Houses (FISH). There are two official measures of school capacity: "FISH Satisfactory Student Stations" and "Actual FISH Capacity." FISH Satisfactory Student Stations are computed by multiplying the core-curriculum classrooms by the maximum students per class by grade level (different capacities are specified for specialized classrooms). In the November 2002 election, Florida voters approved the Classroom Size Reduction Amendment (Amendment 9) to the Florida Constitution. Section 1 of Article IX of the State Constitution establishes, by the beginning of the 2010/2011 school year, the following maximum number of students in core curricula courses assigned to a teacher: (1) pre-kindergarten through grade 3 – 18 students; (2) grades 4 through 8 – 22 students; and (3) grades 9 through 12 – 25 students. Following the passage of the classroom size amendment, DOE adjusted (lowered) FISH classroom capacities to reflect the mandated targets.

Actual FISH Capacity takes into account DOE adopted utilization rates. The official utilization rates are: 100 percent of Satisfactory Student Stations for elementary schools, 90 percent for middle schools and 95 percent for high schools. Utilization rates give school boards some flexibility at middle and high school levels to accommodate reasonable inefficiencies created with multiple class changes, electives and other activities. Schools that have a combination of grade levels (e.g., K-8 or 6-12) take on the utilization rate of middle schools (90 percent). For the purposes of this report, Actual FISH Capacity is used.

Existing School Inventory

To determine the current level of service for educational facilities in Polk County, an inventory was prepared of existing schools for the 2013/2014 school year. Table 103 shows the existing public school inventory, including the name of each school, grade level, enrollment, site area in acres, building square feet (permanent and portable) and student capacity (permanent and portable). Including portable classrooms, these facilities have a capacity for 118,933 students. However, the use of portable classrooms is a temporary measure until permanent space can be constructed. Consequently, the existing level of service will be based exclusively on permanent capacity.

Table 103. Existing Public School Inventory

Facility Name	Acres	FISH Capacity			Current Enrollment			
		Perm.	Reloc.	Total	Elem	Middle	High	Total
Alta Vista Elementary	12.00	714	179	893	913	0	0	913
Alturas Elementary	6.00	246	181	427	341	0	0	341
Anna Woodbury Elementary	7.00	270	18	288	185	0	0	185
Auburndale Central Elementary	4.00	395	146	541	452	0	0	452
Babson Park Elementary	7.00	394	79	473	454	0	0	454
Bartow Academy	5.00	556	18	574	464	0	0	464
Ben Hill Griffin Elementary	26.00	546	0	546	362	0	0	362
Berkley Elementary	28.00	768	36	804	794	0	0	794
Bethune Academy	20.00	517	0	517	461	0	0	461
Brigham Academy	8.00	687	0	687	529	0	0	529
Carlton Palmore Elementary	9.00	709	14	723	525	0	0	525
Chain Of Lakes Elementary	20.00	682	379	1,061	1,060	0	0	1,060
Clarence Boswell Elementary	25.00	602	15	617	461	0	0	461
Cleveland Court Elementary	2.00	377	62	439	384	0	0	384
Combee Elementary	18.00	768	118	886	706	0	0	706
Crystal Lake Elementary	12.00	564	135	699	597	0	0	597
Dixieland Elementary	3.00	363	112	475	471	0	0	471
Dr N E Roberts Elementary	25.00	850	0	850	662	0	0	662
Dundee Elementary	20.00	631	80	711	512	0	0	512
Eagle Lake Elementary	18.00	666	122	788	468	0	0	468
Eastside Elementary	18.00	806	484	1,290	1,036	0	0	1,036
Edgar L Padgett Elementary	14.00	830	0	830	543	0	0	543
Elbert Elementary	17.00	637	80	717	641	0	0	641
Floral Avenue Elementary	13.00	596	153	749	559	0	0	559
Fred G Garner Elementary	18.00	789	112	901	646	0	0	646
Frostproof Elementary	8.00	547	36	583	440	0	0	440
Garden Grove Elementary	15.00	620	138	758	558	0	0	558
Gibbons Street Elementary	10.00	471	90	561	323	0	0	323
Griffin Elementary	11.00	446	249	695	469	0	0	469
Highland City Elementary	17.00	552	0	552	431	0	0	431
Highlands Grove Elementary	22.65	868	0	868	734	0	0	734
Hillcrest Elementary	14.00	667	84	751	679	0	0	679
Horizons Elementary School	27.00	864	110	974	1,054	0	0	1,054
Inwood Elementary	5.00	402	141	543	409	0	0	409
James E Stephens Elementary	15.00	584	18	602	353	0	0	353
James W Sikes Elementary	21.00	607	374	981	879	0	0	879
Janie Howard Wilson Elementary	11.00	727	0	727	480	0	0	480
Jesse Keen Elementary	11.00	625	144	769	636	0	0	636
John Snively Elementary	17.00	452	241	693	463	0	0	463
Kathleen Elementary	11.00	734	0	734	561	0	0	561
Kingsford Elementary	20.00	442	267	709	633	0	0	633
Lake Alfred Elementary	9.00	644	22	666	551	0	0	551
Lake Shipp Elementary	10.00	618	43	661	555	0	0	555
Laurel Elementary	15.72	881	0	881	826	0	0	826
Lena Vista Elementary	10.00	712	329	1,041	868	0	0	868
Lewis Elementary	9.00	486	134	620	481	0	0	481
Lincoln Academy	10.00	607	62	669	585	0	0	585
Loughman Oaks Elementary	25.00	841	334	1,175	1,042	0	0	1,042
Medulla Elementary	15.00	758	100	858	641	0	0	641

Table 103. Continued

Facility Name	Acres	FISH Capacity Perm.	Reloc.	Total	Current Enrollment Elem	Middle	High	Total
North Lakeland Elementary	12.00	590	346	936	756	0	0	756
Oscar J Pope Elementary	15.00	617	62	679	485	0	0	485
Palmetto Elementary School	25.00	872	0	872	768	0	0	768
Philip O'brien Elementary	13.00	744	15	759	572	0	0	572
Pinewood Elementary	30.00	717	54	771	674	0	0	674
Polk Avenue Elementary	9.00	518	138	656	493	0	0	493
Polk City Elementary	7.00	543	146	689	468	0	0	468
Purcell Elementary	9.00	471	126	597	508	0	0	508
R Bruce Wagner Elementary	25.00	862	100	962	815	0	0	815
R Clem Churchwell Elementary	28.00	710	58	768	626	0	0	626
Ridgeview Global Studies Acad.	80.00	909	0	909	848	0	0	848
Sandhill Elementary	25.00	860	66	926	870	0	0	870
Scott Lake Elementary	14.00	849	18	867	764	0	0	764
Sleepy Hill Elementary	28.35	850	36	886	679	0	0	679
Socrum Elementary	20.00	821	72	893	626	0	0	626
Southwest Elementary	10.00	664	18	682	475	0	0	475
Spessard Holland Elementary	21.44	864	88	952	853	0	0	853
Spook Hill Elementary	16.00	660	98	758	630	0	0	630
Valleyview Elementary	20.00	860	88	948	723	0	0	723
Wahneta Elementary	9.00	435	246	681	499	0	0	499
Walter Caldwell Elementary	14.00	566	281	847	633	0	0	633
Wendell H Watson Elementary	18.00	844	126	970	736	0	0	736
Winston Elementary	17.00	593	44	637	451	0	0	451
Elementary School Subtotal	1,160.16	46,537	7,665	54,202	43,829	0	0	43,829
Bartow Middle	33.00	1,069	218	1,287	0	1,004	0	1,004
Crystal Lake Middle	31.00	1,149	251	1,400	0	943	0	943
Daniel Jenkins Academy of Tech.	10.00	558	119	677	0	500	0	500
Denison Middle	19.65	1,069	0	1,069	0	834	0	834
Discovery Academy	38.00	1,087	0	1,087	0	1,037	0	1,037
Dundee Ridge Middle	40.00	1,197	20	1,217	0	679	0	679
Jere L Stambaugh Middle	12.00	1,158	18	1,176	0	856	0	856
Jewett Middle Academy	21.00	671	59	730	0	607	0	607
Kathleen Middle	45.27	1,050	73	1,123	0	764	0	764
Lake Alfred-Addair Middle	35.00	922	33	955	0	814	0	814
Lake Gibson Middle	14.00	1,103	189	1,292	0	1,121	0	1,121
Lake Marion Creek School	36.03	1,192	0	1,192	0	967	0	967
Lakeland Highlands Middle	27.00	1,089	328	1,417	0	1,226	0	1,226
Lawton Chiles Middle Academy	2.00	688	0	688	0	659	0	659
Mclaughlin Middle/Fine Arts Acad.	40.00	1,169	0	1,169	0	802	0	802
Mulberry Middle	29.00	1,041	0	1,041	0	1,030	0	1,030
Shelley S Boone Middle	14.00	1,216	0	1,216	0	912	0	912
Sleepy Hill Middle	40.00	1,096	59	1,155	0	816	0	816
Southwest Middle	20.00	1,042	200	1,242	0	855	0	855
Union Academy	7.00	504	99	603	0	390	0	390
Westwood Middle	48.00	1,000	286	1,286	0	824	0	824
Middle School Subtotal	561.95	21,070	1,952	23,022	0	17,640	0	17,640

Table 103. Continued

Facility Name	Acres	FISH Capacity Perm.	FISH Capacity Reloc.	FISH Capacity Total	Current Enrollment Elem	Current Enrollment Middle	Current Enrollment High	Current Enrollment Total
Auburndale Senior High	65.00	2,356	0	2,356	0	0	1,654	1,654
Bartow Senior High	45.00	2,027	819	2,846	0	0	2,063	2,063
Davenport Community Campus	7.00	382	0	0	0	0	255	255
George Jenkins Senior High	93.00	2,451	332	2,783	0	0	2,322	2,322
Haines City Senior High	60.00	2,447	0	2,447	0	0	2,450	2,450
Kathleen Senior High	41.00	2,901	0	2,901	0	0	2,117	2,117
Lake Gibson Senior High	69.00	1,894	404	2,298	0	0	1,837	1,837
Lake Region Senior High	100.00	2,510	0	2,510	0	0	1,890	1,890
Lake Wales Senior High	68.00	1,622	109	1,731	0	0	1,441	1,441
Lakeland Senior High	40.00	2,734	71	2,805	0	0	2,151	2,151
Mulberry Senior High	63.00	1,188	104	1,292	0	0	1,062	1,062
Ridge Community High School	70.00	2,397	0	2,397	0	0	2,447	2,447
Tenoroc Senior High	141.00	1,838	0	1,838	0	0	1,184	1,184
Winter Haven Senior High	34.00	2,346	0	2,346	0	0	1,940	1,940
High School Subtotal	896.00	29,093	1,839	30,550	0	0	24,813	24,813
Davenport School of The Arts	32.00	1,438	0	1,438	637	452		1,089
Fort Meade Middle Senior High	76.00	990	171	1,161	0	333	398	731
Frostproof Middle Senior High	63.00	1,432	242	1,674	0	505	546	1,051
Gause Academy of Applied Tech.	10.00	478	186	664	0	0	253	253
Jewett School of The Arts	10.00	636	135	771	485	255	0	740
Maynard E Traviss Career Center	35.00	398	98	496	41	1	297	339
McKeel Academy for Applied Tech.	29.00	945	34	979	0	359	807	1,166
Ridge Career Center	17.39	251	216	467	30	0	163	193
Rochelle School of The Arts	15.00	1,149	0	1,149	514	303	0	817
Rosabelle W Blake Academy	16.00	663	84	747	0	426	306	732
Combination School Subtotal	303.39	8,380	1,166	9,546	1,707	2,634	2,770	7,111
Bill Duncan Opportunity Center	20.00	265	45	310	0	98	60	158
Donald E Woods Center	1.00	150	30	180	0	82	42	124
Doris A Sanders Learning Center	12.00	122	10	132	21	27	40	88
Dwight C Smith Center	7.00	325	0	325	36	23	22	81
Jean O'Dell Life and Learning Center	3.00	132	30	162	24	22	30	76
Karen M Siegel Center	10.00	209	100	309	45	34	87	166
Roosevelt Acad. of Applied Tech.	11.00	180	15	195	0	159	128	287
Alternative/Exceptional Subtotal	64.00	1,383	230	1,613	126	445	409	980
Grand Total	2,985.50	106,463	12,852	118,933	45,662	20,719	27,992	94,373

Source: Acres and capacity from Florida Department of Education, *Florida Inventory of School Houses (FISH) School Land Inventory* and *Level of Service Report*, August 7, 2014; current enrollment (as of October 2, 2014) from Polk County Schools.

Level of Service Summary

The appropriate level of service for the purpose of impact fees is the county-wide ratio of permanent FISH capacity to student enrollment. Because the costs per student are calculated for permanent buildings, FISH capacity is reduced to reflect only the capacity in permanent buildings. As shown in Table 104, the School District currently provides more than one unit of permanent FISH capacity per enrolled student at all grade levels. Consequently, there are no existing deficiencies on a district-wide basis.

Table 104. Existing School Level of Service

Grade Level	Permanent Capacity	10/2/2014 Enrollment	Capacity/ Student
Elementary	46,537	43,829	1.06
Middle	21,070	17,640	1.19
High	29,093	24,813	1.17
Combination	9,763	8,091	1.21
Total	106,463	94,373	1.13

Source: Capacity and enrollment from Table 103.

Cost per Service Unit

In determining appropriate school impact fees, the first step is to calculate the facility cost per student station. Capital costs for school facilities include school construction, land acquisition, ancillary facilities (for administration and transportation) and buses.

School Construction Cost

Construction costs for schools include design and engineering costs and furniture, fixtures and equipment (FF&E) costs. The construction costs per student for the most recently-constructed and planned elementary, middle and high schools are summarized in Table 105.

Table 105. Recent School Construction Costs

School	Year Completed	Construction Cost	FISH Capacity	Cost per Student
Laurel Elementary	2010	$21,962,743	881	$24,929
Sleepy Hill Elementary	2007	$18,705,130	850	$22,006
Spessard Holland Elementary	2009	$18,991,671	825	$23,020
Highlands Grove Elementary	2007	$19,672,730	868	$22,664
Palmetto Elementary	2007	$17,572,943	872	$20,152
New Elementary (Haines City Area)	2016/2017	$20,000,000	850	$23,529
New Elementary (SW Lakeland/Mulberry)	2016/2017	$20,000,000	850	$23,529
Elementary Average		$19,557,888	857	$22,833
Lake Marion Creek Middle	2007	$31,934,972	1,192	$26,791
New K-8 North of 1-4 (Four Corners)	2016/2017	$35,000,000	1,260	$27,778
Middle School Average		$33,467,486	1,226	$27,285
Tenoroc Senior High	2008	$62,476,567	1,838	$33,992
New High School (Poinciana)	2017/2018	$50,000,000	1,710	$29,240
High School Average		$56,238,284	1,774	$31,616

Source: Polk County Schools, October 2, 2014 and February 2, 2015.

Land Cost

The land cost per student capacity is determined by using recent land acquisition costs. As shown in Table 106, the average land acquisition cost for the District's most recent land purchases is approximately $32,000 per acre.

Table 106. School Land Acquisition Cost per Acre

School Facility	Year	Acq. Cost	Acres	Cost/Acre
Spessard Holland Elementary	2009	$1,009,400	21.44	$47,080
Tenoroc Senior High	2008	$2,538,822	89.60	$28,335
Total		$3,548,222	111.04	$31,954

Source: Polk County School District, October 2, 2014.

The land cost per student for school facilities is derived from total school facility acreage and student capacity. As shown in Table 107, the school land cost is $802 per student.

Table 107. School Land Cost per Student

Existing School Acres	2,985.50
x Cost per Acre	$31,954
Existing Land Cost	$95,398,667
÷ Current FISH Capacity*	118,933
School Land Cost per Student	$802

* including relocatables

Source: Total acres and current capacity from Table 103; land cost per acre from Table 106.

Ancillary Facility Cost

In addition to schools themselves, the District provides ancillary facilities that must also be expanded as enrollment grows. These ancillary facilities include administration buildings, fleet maintenance facilities and buses. The ancillary facility inventory is provided in Table 108.

Table 108. School Ancillary Facility Building Costs

Facility Name	Acres	Sq. Ft.	Bldg Value
Bartow Service Facility (Transportation)	9.00	59,955	$9,416,760
Central Warehouse/B-1, B-2, B-3 & B-4 Maint. Shops	17.00	139,171	$23,550,470
Haines City Fueling Facility	2.00	221	n/a
Jim Miles Professional Development Center	9.00	85,684	$23,358,648
Lake Alfred Fueling Facility	1.50	223	n/a
Lake Hamilton Drive Warehouse	3.55	39,289	$11,112,192
Lake Wales Service Facility/Lw-9 Maint Shop	21.00	39,690	$4,991,860
Lakeland Alternative Ed Ctr & L-7 Maint Shop	2.00	12,991	$1,820,925
Lakeland Service Facility/Transportation	2.00	6,835	$1,060,359
Mark Wilcox Center	2.00	11,100	$1,307,446
North Central Support Services	2.00	4,310	$555,355
North Lakeland Maintenance Shop, L-4	1.00	9,200	$1,145,818
PEER Center	5.00	1,544	$196,306
Polk Superintendent's Office	15.00	110,810	$16,195,502
South Lakeland Maintenance Shop, L-6	1.00	8,691	$1,105,495
Tenoroc Service Facility	15.00	25,239	$6,630,648
Shop/Sc Area, UA-1	3.00	19,830	$31,150
Maintenance Shop, WH-5	3.00	10,572	$1,293,158
Woodlake Center	3.00	7,411	$987,199
Total	117.05	592,766	$104,759,291

Source: Acres and building square feet from Florida Department of Education, Florida Inventory of School Houses (FISH) School Land Inventory, August 7, 2014; building value based on assessed market value of improvements from Polk County Property Appraiser, provided by School District on October 15, 2014.

Currently, the School District has 703 buses in active service. These include buses on daily routes and spare buses. The spare buses are needed as substitute buses when the route buses are in for service, and are also used for field trips. The current unit cost for new school buses is multiplied by the number of existing buses to determine the total cost of the current bus fleet, as shown in Table 109.

Table 109. Existing School Bus Fleet Cost

Bus Type	Number	Unit Cost	Total Cost
Bluebird Lift	4	$76,039	$304,156
Thomas C2	286	$109,695	$31,372,770
Thomas C2 Lift	34	$111,970	$3,806,980
Thomas Conventional	93	$70,466	$6,553,338
Thomas/Freightliner Lift	54	$72,167	$3,897,018
Thomas Lift	28	$62,014	$1,736,392
Thomas Transit	72	$69,005	$4,968,360
Thomas Transit CNG	2	$151,298	$302,596
Thomas Vista	130	$44,286	$5,757,180
Total	703		$58,698,790

Source: Polk County School District, October 2, 2014.

The total ancillary cost is the sum of facility, land acquisition and bus costs, as shown in Table 110. The total cost is divided by current enrollment in District-owned facilities to determine the ancillary capital cost of $1,772 per student.

Table 110. Total School Ancillary Cost per Student

	Number	Unit Cost	Total Cost
Ancillary Buildings (sq. ft.)	592,766	n/a	$104,759,291
Ancillary Facility Land (acres)	117.05	$31,954	$3,740,216
Buses	703	n/a	$58,698,790
Total Ancillary Cost			$167,198,297
÷ Current Enrollment			94,373
Ancillary Cost per Student			$1,772

Source: Building square feet, building cost and acres from Table 108; cost per acre from Table 106; bus number and cost from Table 109; current enrollment from Table 103.

Total Cost per Student

Table 111 summarizes the cost per student, including construction, land and ancillary facility cost. The cost per student is calculated separately for each grade level.

Table 111. School Facility Cost per Student

Cost Component	Elem.	Middle	High
School Construction Cost/Student	$22,833	$27,285	$31,616
School Land Cost/Student	$802	$802	$802
Ancillary Cost per Student	$1,772	$1,772	$1,772
Total Cost per Student	$25,407	$29,859	$34,190

Source: Construction cost per student from Table 105; school land cost from Teble 106; ancillary cost from Table 110.

Net Cost per Service Unit

In addition to paying school impact fees, new development will also pay for school facilities through future contributions to other capital funding sources that will be used to pay for expanding school capacity. The school impact fees are reduced by the present value of those future contributions expected to be made over the next 25 years in order to ensure that new development is not charged twice for the same facilities.

Credit for future revenues only needs to be given for funds that will be available for capacity-expanding improvements. As part of this update, the District's official 5-Year District Facilities Work Program and past work programs were examined to estimate the percent of future capital funding likely to be received by the School District over the next 25 years that will be available to pay for capacity-expanding improvements.

The capital expenditures and revenues anticipated by the School District over the next five years, as set forth in the District's five-year work program, are summarized in Table 112. Planned capacity-expanding improvements will be funded mostly from current and anticipated impact fee funds. Only 2.05% of revenues other than impact fees and state capital funding will be used to fund capacity improvements.

Table 112. Planned School Capital Expenditures, 2015-2019

	Total	Capacity	Non-Capacity
New K-8 School (Four Corners)	$42,585,000	$42,585,000	$0
Horizons Elem Classroom Addition	$6,415,000	$6,415,000	$0
New Elem School (Dvnprt/Haines City)	$20,000,000	$20,000,000	$0
Maintenance/Repair	$23,420,371	$0	$23,420,371
Maintenance/Repair Salaries	$42,000,000	$0	$42,000,000
School Bus Purchases	$13,190,000	$0	$13,190,000
Other Vehicle Purchases	$540,000	$0	$540,000
Capital Outlay Equipment	$23,976,000	$0	$23,976,000
Rent/Lease Payments	$1,175,920	$0	$1,175,920
COPs Debt Service	$70,598,845	$0	$70,598,845
Sales Surtax Debt Service	$148,174,328	$0	$148,174,328
Casualty Insurance Premiums	$6,850,000	$0	$6,850,000
Non-Capacity Capital Projects	$46,628,994	$0	$46,628,994
Total Capital Expenditures	$445,554,458	$69,000,000	$376,554,458
– Impact Fee Revenues/Fund Balance	-$58,697,367	-$58,697,367	$0
– State Capital Funding (CO&DS)	-$2,435,245	-$2,435,245	$0
Net Capital Expenditures	$384,421,846	$7,867,388	$376,554,458
% of Net Capital Expenditures	100.00%	2.05%	97.95%

Source: Polk County School District, 5-Year District Facilities Work Program, September 2013.

A somewhat different picture emerges from the five-year work plan that was prepared five years ago, as shown in Table 113. In that work plan, 11.82% of revenues other than impact fees and State capital funding were needed for capacity improvements.

Table 113. Planned School Capital Expenditures, 2010-2014

	Total	Capacity	Non-Capacity
Shelley S Boone Middle, Ph 2	$5,400,000	$5,400,000	$0
Auburndale Senior, Ph 2	$9,100,000	$9,100,000	$0
Kathleen Senior, Ph 2	$7,600,000	$7,600,000	$0
Lakeland Senior	$6,500,000	$6,500,000	$0
Winter Haven Senior, Ph 2	$18,000,000	$18,000,000	$0
Bartow Senior High	$14,000,000	$14,000,000	$0
Alturas Elementary Replacement	$15,000,000	$0	$15,000,000
Kathleen Middle Remodeling	$5,000,000	$0	$5,000,000
Lake Gibson Senior Remodeling	$5,000,000	$0	$5,000,000
Maintenance/Repair	$7,458,213	$0	$7,458,213
Maintenance/Repair Salaries	$42,000,000	$0	$42,000,000
School Bus Purchases	$20,921,863	$0	$20,921,863
Other Vehicle Purchases	$4,000,000	$0	$4,000,000
Capital Outlay Equipment	$37,462,953	$0	$37,462,953
COPs Debt Service	$95,129,775	$0	$95,129,775
Casualty Insurance Premiums	$12,750,000	$0	$12,750,000
Non-Capacity Capital Projects	$44,911,945	$0	$44,911,945
Total Capital Expenditures	$350,234,749	$60,600,000	$289,634,749
– Impact Fee Revenues/Fund Balance	-$20,000,000	-$20,000,000	$0
– State Capital Funding (CO&DS)	-$1,788,375	-$1,788,375	$0
Net Capital Expenditures	$328,446,374	$38,811,625	$289,634,749
% of Net Capital Expenditures	100.00%	11.82%	88.18%

Source: Polk County School District, 5-Year District Facilities Work Program, September 2009.

Given the episodic nature of capital improvements, it would appear reasonable to use an average of the two five-year work plans covering a ten-year period to estimate long term use of non-impact fee funds for capacity improvements. The average funding percentage over the ten-year period is shown in Table 114.

Table 114. Average School Capacity Funding Percentage

% of Net Expenditures for Capacity, 2015-19 Work Plan	2.05%
% of Net Expenditures for Capacity, 2010-14 Work Plan	11.82%
% of Net Expenditures for Capacity, Average	6.94%

Source: Table 112 and Table 113.

Property Tax Credit

School boards in Florida are authorized to impose a maximum 1.50-mill property tax for capital improvements known as the Capital Improvement Tax (CIT). Polk County Schools levies the maximum rate. As noted earlier, credit needs to be provided only for CIT revenue that will be used for capacity-expanding improvements. Applying the 1.50 mill rate to the taxable value per student yields an annual payment per new student. Applying the percentage of non-impact fee funding used for capacity expansion yields the annual CIT capacity payment per student that can be expected from new development, as shown in Table 115.

Table 115. Annual School Capital Improvements Tax per Student

Total Polk County Taxable Value, FY 2014/2015	$27,985,171,909
÷ Polk County Public School Enrollment, 10/2014	94,373
Average Taxable Value per Student	$296,538
x Capital Millage Rate ($ per $1,000)	1.50
Annual Tax Payments per Student	$445
x Percent of Capital Funding Available for Capacity Expansion	6.94%
Annual CIT Payments for Capacity per Student	$30.88

Source: Taxable value for FY 2014-15 from Polk County School District, *District Budget, July 1, 2014-June 30, 2015*; current enrollment from Table 103; percent of capital funding for capacity from Table 114.

State law caps increases in taxable value on homesteads at the Consumer Price Index (CPI) or 3 percent, whichever is lower. Over the last three years, the CPI has increased an average of 2.32% annually. To take into account that residential development may pay more in CIT capacity payments in future years due to appreciation of property value, the annual contribution per student will be inflated at 3 percent annually. The anticipated stream of future tax revenues over the next 25 years is discounted to determine the net present value. As shown in Table 116 below, a credit of $713 per student is appropriate to account for future property tax payments.

Table 116. School Property Tax Credit per Student

Year	CIT/Student
Year 1	$30.88
Year 2	$31.81
Year 3	$32.76
Year 4	$33.74
Year 5	$34.75
Year 6	$35.79
Year 7	$36.86
Year 8	$37.97
Year 9	$39.11
Year 10	$40.28
Year 11	$41.49
Year 12	$42.73
Year 13	$44.01
Year 14	$45.33
Year 15	$46.69
Year 16	$48.09
Year 17	$49.53
Year 18	$51.02
Year 19	$52.55
Year 20	$54.13
Year 21	$55.75
Year 22	$57.42
Year 23	$59.14
Year 24	$60.91
Year 25	$62.74
Total CIT Payments	$1,125.48
Net Present Value	$713

Source: Year 1 capital improvement tax payment per student from Table 115; succeeding years inflated by 3%; net present value based on a discount rate of 3.40%, which is the average interest rate on state and local bonds in January 2015 from the Federal Reserve.

State Funding Credit

The State of Florida provides limited funding for capital improvements. The two sources of regular annual State capital funding, Public Education Capital Outlay (PECO) and Capital Outlay and Debt Service (CO&DS), have diminished in recent years and are no longer significant sources of capital funding. PECO new construction revenues to school boards are actually the proceeds of bonds that are retired with revenue from a State surtax on telephone lines. Due to a decrease in phone lines caused by increased usage of cell phones and alternatives to dial-up internet access, among other trends, no additional PECO funding is anticipated over the next five years. Anticipated annual State funding over the next five years is approximately $5 per student, as shown in Table 117. The State funding credit is based on the present value of the future funding per student over the next 25 years, which amounts to $86 per student.

Table 117. State Capital Funding Credit per Student

Annual Average PECO New Construction Funding, FY 2015-2019	$0
Annual Average CO&DS Funding, FY 2015-2019	$487,049
Total State Capital Funding	$487,049
÷ Current Enrollment	94,373
Annual State Funding per Student	$5.16
x Present Value Factor (25 Years)	16.66
State Funding Credit per Student	$86

Source: Annual funding from Polk County School District, 5-Year District Facilities Work Plan, 2014-2015, September 2014; current enrollment from Table 103; present value factor based on discount rate of 3.40%, which is the average interest rate on state and local bonds in January 2015 from the Federal Reserve.

Debt Credit

The District has a considerable amount of outstanding debt related to past capacity expansions. Some of the projects funded by the debt created capacity that is available to serve students from new development, and this portion of the debt could be retired with impact fee revenues. However, the District does not use impact fees to pay debt service. Instead, the debt will be retired primarily from sales tax and capital improvement tax revenues. New development will be generating some of the sales tax and property tax revenues that will retire the debt on existing schools. A simple method that ensures that new development is not required to pay for existing facilities, through funds used for debt retirement, as well as new facilities through impact fees, is to calculate the credit by dividing the outstanding debt by existing service units. This puts new development on the same footing as existing development in terms of the share of capital costs funded through debt. As shown in Table 118, this results in a debt credit of $3,503 per student.

Table 118. Debt Credit per Student

Type of Debt Obligation	Principal Outstanding 6/30/2014 Total	Capacity-Related
Sales tax revenue bonds	$112,339,622	$112,339,622
Certificates of participation*	$202,364,438	$182,925,965
State school bonds	$11,275,000	$11,275,000
Derivative instruments	$20,066,789	$20,066,789
Swap - upfront payments	$3,998,905	$3,998,905
Notes payable**	$1,653,184	$0
Total Outstanding Debt	$351,697,938	$330,606,281
÷ Current Enrollment		94,373
Debt Credit per Student		$3,503

* capacity-related excludes debt for reconstruction of Mulberry Middle School
** used for retrofit of lighting systems
Source: Outstanding debt principal from Polk County School District, September 22, 2014; current enrollment from Table 103.

Net Capital Cost per Student

Reducing the capital cost per student by the amount of the credits for anticipated State funding and the present value of future property taxes that will be paid by new residential development and available to fund capital improvements results in the net cost per student by grade level, as shown in Table 119.

Table 119. School Net Cost per Student by Grade Level

	Elem.	Middle	High
Total Cost per Student	$25,407	$29,859	$34,190
– Property Tax Credit per Student	-$713	-$713	-$713
– State Funding Credit per Student	-$86	-$86	-$86
– Debt Credit per Student	-$3,503	-$3,503	-$3,503
Net Cost per Student	$21,105	$25,557	$29,888

Source: Total cost per student from Table 111; property tax credit from Table 116; state funding credit from Table 117; debt credit from Table 118.

Updated Fee Schedule

The maximum school impact fees that can be adopted by the County based on this study are derived by multiplying the students generated by each housing type by the net costs per student by grade level, and summing the results for all grade levels, as shown in Table 120.

Table 120. Updated School Impact Fee Schedule

	Elem.	Middle	High	Total
Net Cost per Student	$21,105	$25,557	$29,888	n/a
Single-Family Students/Unit	0.196	0.094	0.132	n/a
Multi-Family Students/Unit	0.152	0.057	0.068	n/a
Mobile Home Students/Unit	0.181	0.075	0.092	n/a
Single-Family Net Cost/Unit	$4,137	$2,402	$3,945	$10,484
Multi-Family Net Cost/Unit	$3,208	$1,457	$2,032	$6,697
Mobile Home Net Cost/Unit	$3,820	$1,917	$2,750	$8,487

Source: Net costs per student Table 119; students per unit from Table 100.

The potential school impact fees calculated in this report are compared with the fees calculated in the 2010 study in Table 121. The County adopted fees at about 40% of the amounts calculated in the 2010 study. The updated fees for single-family units are virtually unchanged from the fees calculated four years ago. The fees for other housing types are significantly higher, due to the updated student generation rates.

Table 121. Comparative School Impact Fees

Housing Type	Unit	2010 Study	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$10,240	$10,484	2%
Multi-Family	Dwelling	$3,877	$6,697	73%
Mobile Home Park	Space	$4,863	$8,487	75%

Source: 2010 study fees from Henderson Young & Company, *Impact Fees for Educational Facilities in Polk County, Florida*, February 23, 2010; updated fees from Table 120.

APPENDIX A: EXISTING LAND USE

The amount of existing residential and nonresidential development is an important input into an impact fee analysis, because it is critical to determining the existing levels of service for the various types of facilities.

Residential

The most reliable estimates of existing residential development can be developed from Census data and building permit records. Available Census data come from the 2010 Census and the annual American Community Survey (ACS) conducted by the Census Bureau for Polk County. The 2010 Census data are 100-percent counts, but are limited to all housing units, with no breakdown by housing type. The ACS data consist of a 5-year compilation of annual 1-percent surveys conducted in 2008 through 2012, which represent a 5-percent sample roughly equivalent to the 2010 mid-year of the sample. While the weighted 2008-2012 ACS sample data yields a total county-wide housing unit estimate that is within one percent of the 100% 2010 Census count, there is somewhat more variation for individual jurisdictions within the county. Consequently, the ACS estimates were increased or decreased proportionately for all housing types within each jurisdiction in order to match 2010 Census counts. The resulting estimates of 2010 dwelling unit by housing type and jurisdiction are displayed in Table 122.

Table 122. Existing Housing Units by Type, 2010

Jurisdiction	Single-Fam. Det.	Single-Fam. Att.	Multi-Family	Mobile Home	Total
Auburndale	3,969	87	852	762	5,670
Bartow	4,893	80	1,358	799	7,130
Davenport	1,086	50	38	361	1,535
Dundee	1,102	0	38	584	1,724
Eagle Lake	747	69	65	27	908
Fort Meade	1,720	5	149	579	2,453
Frostproof	924	3	174	469	1,570
Haines City	5,755	98	1,600	1,623	9,076
Highland Park	63	9	86	1	159
Hillcrest Heights	116	3	12	0	131
Lake Alfred	1,237	66	332	534	2,169
Lake Hamilton	494	4	69	15	582
Lakeland	23,201	2,118	14,772	8,127	48,218
Lake Wales	4,021	132	2,174	573	6,900
Mulberry	822	0	159	933	1,914
Polk City	416	4	42	199	661
Winter Haven	8,990	812	5,555	1,680	17,037
Subtotal, Municipalities	59,556	3,540	27,475	17,266	107,837
Unincorporated	108,756	4,150	12,380	48,091	173,377
County-Wide	168,312	7,690	39,855	65,357	281,214

Source: U.S. Census Bureau, American Community Survey 2008-2012 weighted 5% sample tabular data from American FactFinder website and 2010 U.S. Census, SF-1 100% counts for jurisdictions within Polk County, Florida.

Estimates of new units built since the 2010 Census are derived from building permit records for single-family detached and multi-family housing types. For mobile home, new units were determined from the year-built field in the Polk County Property Appraiser's database. The estimates of new units built in Polk County by jurisdiction and housing type are summarized in Table 123.

Table 123. New Housing Units by Type, 2011-2014

Jurisdiction	Single-Fam. Det.	Multi-Family	Mobile Home	Total
Auburndale	200	35	1	236
Bartow	192	21	0	213
Davenport	129	19	3	151
Dundee	66	13	1	80
Eagle Lake	23	6	0	29
Fort Meade	19	4	0	23
Frostproof	4	1	0	5
Haines City	359	34	0	393
Highland Park	0	0	0	0
Hillcrest Heights	0	0	0	0
Lake Alfred	17	1	0	18
Lake Hamilton	14	4	0	18
Lakeland	469	151	2	622
Lake Wales	122	25	0	147
Mulberry	3	0	0	3
Polk City	23	0	1	24
Winter Haven	533	114	0	647
Subtotal, Municipalities	2,173	428	8	2,609
Unincorporated	3,389	684	261	4,334
County-Wide	5,562	1,112	269	6,943

Source: Single-family detached and multi-family units issued building permits in calendar years 2010 through 2013 from U.S. Census Bureau, http://censtats.census.gov/bldg/bldgprmt.shtml; mobile homes built from January 1, 2011 through September 30, 2014 according to Polk County Appraiser's property tax database, provided by Polk County Office of Planning and Development.

Combining the 2010 housing unit estimates with the estimates of new units built since yields the estimates of current housing units by type and jurisdiction. These are presented in Table 124 on the following page.

Table 124. Existing Housing Units by Type, 2014

Jurisdiction	Single-Fam. Det.	Multi-Family	Mobile Home	Total
Auburndale	4,169	974	763	5,906
Bartow	5,085	1,459	799	7,343
Davenport	1,215	107	364	1,686
Dundee	1,168	51	585	1,804
Eagle Lake	770	140	27	937
Fort Meade	1,739	158	579	2,476
Frostproof	928	178	469	1,575
Haines City	6,114	1,732	1,623	9,469
Highland Park	63	95	1	159
Hillcrest Heights	116	15	0	131
Lake Alfred	1,254	399	534	2,187
Lake Hamilton	508	77	15	600
Lakeland	23,670	17,041	8,129	48,840
Lake Wales	4,143	2,331	573	7,047
Mulberry	825	159	933	1,917
Polk City	439	46	200	685
Winter Haven	9,523	6,481	1,680	17,684
Subtotal, Municipalities	61,729	31,443	17,274	110,446
Unincorporated	112,145	17,214	48,352	177,711
County-Wide	173,874	48,657	65,626	288,157
Fire Service Area	114,803	17,651	49,527	181,981
Law Service Area	118,014	17,946	51,145	187,105

Source: Sum of 2010 units from Table 122 and new units built 2011-2014 from Table 123; fire rescue service area is unincorporated area plus Eagle Lake, Hillcrest Heights, Lake Hamilton, Mulberry and Polk City; law enforcement service area is unincorporated area plus Dundee, Eagle Lake, Fort Meade, Frostproof, Mulberry and Polk City.

Nonresidential

Estimates of existing nonresidential building floor area, in square feet, were derived from current Polk County Property Appraiser records by jurisdiction for six generalized land use categories, as summarized in Table 125.

Table 125. Existing Nonresidential Building Square Feet, 2014

Jurisdiction	Retail/ Comm.	Office	Industrial	Ware-house	Mini-Whse	Public/ Instit.	Total
Auburndale	1,651,083	286,034	853,679	551,876	59,622	230,440	3,632,734
Bartow	1,547,381	784,040	630,018	343,453	11,125	557,165	3,873,182
Davenport	135,292	7,271	109,541	13,611	2,185	3,860	271,760
Dundee	381,023	57,994	14,364	139,354	4,730	63,825	661,290
Eagle Lake	75,887	12,329	4,174	19,434	10,707	48,416	170,947
Fort Meade	377,458	44,028	45,567	39,108	10,450	134,823	651,434
Frostproof	355,070	52,526	0	884,251	0	52,839	1,344,686
Haines City	1,650,195	549,572	478,200	598,792	21,595	233,937	3,532,291
Highland Park	5,736	0	0	0	0	0	5,736
Hillcrest Heights	0	994	0	0	0	0	994
Lake Alfred	176,108	48,213	109,011	105,117	10,500	45,005	493,954
Lake Hamilton	127,128	25,457	21,932	240,580	0	3,509	418,606
Lake Wales	2,631,608	528,776	272,072	534,304	20,820	165,042	4,152,622
Lakeland	9,452,464	5,249,580	1,731,729	12,777,406	200,119	2,023,684	31,434,982
Mulberry	733,793	124,164	107,746	329,246	18,301	86,267	1,399,517
Polk City	132,233	15,487	11,145	11,856	5,760	21,512	197,993
Winter Haven	3,871,722	2,006,523	377,986	658,026	27,230	657,305	7,598,792
Subtotal, Municipalities	23,304,181	9,792,988	4,767,164	17,246,414	403,144	4,327,629	59,841,520
Unincorporated	8,784,606	2,398,000	2,682,837	12,228,556	436,671	1,845,387	28,376,057
Total	32,088,787	12,190,988	7,450,001	29,474,970	839,815	6,173,016	88,217,577
Fire Service Area	9,853,647	2,576,431	2,827,834	12,829,672	471,439	2,005,091	30,564,114
Law Service Area	10,840,070	2,704,528	2,865,833	13,651,805	486,619	2,253,069	32,801,924

Source: Data from Polk County Appraiser's property tax database, provided by Polk County Office of Planning and Development, September 8, 2014; fire rescue service area is unincorporated area plus Eagle Lake, Hillcrest Heights, Lake Hamilton, Mulberry and Polk City; law enforcement service area is unincorporated area plus Dundee, Eagle Lake, Fort Meade, Frostproof, Mulberry and Polk City.

The detailed property use categories that were summarized into the general categories in the table above are presented in Table 126.

Table 126. Nonresidential Property Uses by Generalized Categories

Retail/Commercial
Arcade Building
Automotive Service Center
Bank Branch -
Bar/Tavern
Barber Shop / Beauty Salon
Bath House
Bed & Breakfast Inn
Bowling Center
Car Wash - Automatic
Car Wash - Drive-Thru
Car Wash - Manual
Car Wash Canopies
Central Bank
Clubhouse
Clubhouse - Semifinished Bsmnt
Cocktail Lounge
Complete Auto Dealership
Computer Center
Convenience Market
Country Club
Department Store
Discount Store
Drugstore
Fast Food Restaurant
Creamery
Florist Shop
Golf Cart Storage Building
Golf Starter Booths
Gymnasium
Health Club
Hotel - Full Service
Hotel - Limited Service
Laundromat
Laundry - Dry Cleaner
Light Comm. Arch-Rib Quonest
Light Commercial Utility Building
Lodge
Lumber Storage Building - Vertical
Lumber Storage Shed - Horizontal
Mall Anchor Department Store
Market
Material Shelter - Light Commercial
Mini-Bank
Mini-Lube Garage
Mini-Mart/Convenience Store
Mixed Retail W/ Office Units
Mixed Retail W/ Res Units
Mortuary
Motel
Motel - Extended Stay
Multipurpose Building
Prefab
Prefabricated Food Booths
Restaurant
Restroom Building
Retail Store
Roadside Market
Service (Repair) Garage
Service Garage Shed
Shell Building - Open Mezzanine
Shopping Center - Neighborhood
Shopping Center - Regional
Shower Building
Skating Rink Roller
Snack Bar
Stable
Stations With Service Bays
Showroom
Supermarket
Theater - Cinema

Office
Broadcasting Facility
Dental Office/Clinic
Engineering & Research Building
Kennel
Medical Building
Office - Apartment
Office Building
Office Building - Office Basement
Relocatable Office
Shed Office Structure
Shell Office Building
Surgical Center - Finished Basemen
Telephone Building
Veterinary Hospital

Industrial
Industrial Bldg - Interior Build-out
Industrial Flex Building
Industrial Heavy Manufacturing
Industrial Light Manufacturing
Laboratory Building

Warehousing
Boat Storage Building
Cold Storage Facility
Distribution Warehouse
Equipment (Shop) Bldg Storage
Equipment Shed
Maintenance Hangar
Material Storage Building
Material Storage Shed
Mechanical Building
Mega Warehouse
Storage Garage
Storage Hangar
T-Hangar
Transit Warehouse
Warehouse Discount
Warehouse Showroom Store
Storage Warehouse

Mini-Warehouse
Hi-Rise Miniwarehouse
Mini-Warehouse

Public/Institutional
Arena
Armory - Finished Basement
Auditorium
Church
Church - Class. Basement
Church Educational Wing
Church W/ Sunday School
Classroom
Classroom College
Community Center
Community Service Building
Convalescent Hospital
Day Care Center
Entire College
Entire Elementary
Fellowship Hall
Fire Station Staffed
Fire Station Volunteer
General Hospital
Governmental Building
Group Care Home
High School
Jail - Correctional Facility
Jail - Police Station
Junior High School
Library Public
Passenger Terminal
Pavilion
Post Office - Branch
Post Office - Main
Relocatable Classroom
Shell Community Center
Visitor Center

Source: Polk County Appraiser's property tax database, provided by Polk County Office of Planning and Development, September 8, 2014.

APPENDIX B: PERSONS PER UNIT

The average number of persons residing in different types of housing units is a key input into impact fee analysis, because the impact on facilities is often directly related to the number of people. Persons per unit is the ratio of household population to the total number of housing units.

The most current available data on persons per unit by housing type comes from the 2010 U.S. Census and the annual American Community Survey (ACS) conducted by the Census Bureau. The 2010 Census data are 100-percent counts, but are limited to all housing units, with no breakdown by housing type. The 2010 Census reveals that the average dwelling unit (whether occupied or vacant) contains 2.10 residents.

The ACS data come in two forms, tabular data provided on the Census Bureau's American FactFinder website, and downloadable microdata. The most current data consist of a 5-year compilation of annual 1-percent surveys conducted in 2009 through 2013, which represent a 5-percent sample roughly equivalent to the 2011 mid-year of the sample.

The tabular data are available both county-wide and for individual municipalities, while the microdata are only available county-wide. An analysis of the tabular data reveals no difference in overall average household between municipalities and the unincorporated area. Because the tabular data do not match the County's impact fee housing categories (single-family detached and attached units are combined in the tabular data), county-wide microdata will be used.

The most current Census data on persons per unit for Polk County are summarized in Table 127 below. The ACS sample data appear to slightly overstate total persons per unit, when compared to 2010 decennial census 100% counts, by over-estimating household population and under-estimating total dwelling units. The bottom part of the table corrects for these slight variations by adjusting the household population slightly upward and the number of units downward proportionately for each housing type to match the 2010 Census 100% counts for all housing types.

Table 127. Persons per Housing Unit

Housing Type	Household Population	Total Units	Persons/ Unit
Uncalibrated Data			
Single-Family Detached	400,341	168,134	2.38
Multi-Family	81,804	48,534	1.69
Mobile Home	113,755	63,953	1.78
Total	595,900	280,621	2.12
Total from 2010 Census (100% Count)	589,834	281,214	2.10
Adjustment Factor	0.9898	1.0021	n/a
Calibrated Data			
Single-Family Det./Attached	396,266	168,489	2.35
Multi-Family (excl. SF Attached)	80,971	48,637	1.66
Mobile Home	112,597	64,088	1.76
Total	589,834	281,214	2.10

Source: U.S. Census Bureau, American Community Survey 2009-2013 weighted 5% sample microdeta for Polk County, Florida downloaded and analyzed by Duncan Associates.

The relevant data from the table above are reproduced in Table 128. These represent the recommended persons per unit for the housing types used in this impact fee update.

Table 128. Recommended Persons per Unit

Housing Type	Persons/ Unit
Single-Family Detached	2.35
Multi-Family	1.66
Mobile Home Park Space	1.76

Source: Table 127.

APPENDIX C: MAJOR ROADWAY INVENTORY

Table 129. Major Roadway Inventory

Road Segment	From	To	Miles	Lns	Class	AADT	Cap.	VMC	VMT
Adams Road/Mohawk Rd	Bolender Road	SR 559	1.80	2U	Urb Coll	1,700	15,300	27,540	3,060
Alturas-Babson Park Cutoff Rd	CR 559	US 27	12.10	2U	Maj RC	2,000	8,300	100,430	24,200
Am. Sup. Blvd/Hoover/Shell/Lk El.	CR 655 (Snively Ave)	Ave Z SE	1.69	2U	Urb Coll	2,700	15,300	25,857	4,563
Ariana St	Wabash Ave S	SR 563 (Harden Blvd)	0.99	2U	Urb Coll	8,900	16,300	16,137	8,811
Avenue C SW	1st Street South	US 17 (6th St NW)	0.39	2U	Urb Coll	2,700	15,300	5,967	1,053
Avon Park Cutoff Rd	US 98	US 27/98	12.24	2U	Maj RC	1,000	8,300	101,592	12,240
Bailey Road	SR 60	Shepherd Road	2.05	2U	Urb Coll	4,700	15,300	31,365	9,635
Baker Avenue E/Baker Dairy Rd	US 17/92	Power Line Road	1.70	2U	Min RC	3,100	15,300	26,010	5,270
Banana Road	Campbell Road N	US 98	1.76	2U	Urb Coll	6,300	15,300	26,928	11,088
Bannon Island Road	SR 17	CR 544	2.49	2U	Urb Coll	200	15,300	38,097	498
Bates Road	US 27	US 17/92	1.57	2U	Urb Coll	7,900	15,300	24,021	12,403
Bice Grove Road	CR 544	CR 546	1.50	2U	Min RC	800	15,300	22,950	1,200
Blue Jordan Road	Lake Reedy Blvd N	CR 630	1.73	2U	Min RC	500	8,300	14,359	865
Bolender Rd	SR 559 (Polk City Road)	Lake Alfred Rd	1.61	2U	Urb Coll	2,800	15,300	24,633	4,508
Bridgers Ave	US 92	US 92 (Magnolia Ave)	2.04	2U	Urb Coll	4,100	15,300	31,212	8,364
Buckeye Loop Rd	SR 542 (Dundee Rd)	Ave T NE	1.45	2U	Urb Coll	7,300	15,300	22,185	10,585
Buckeye Rd	11th St NE	Buckeye Loop Rd	1.16	2U	Urb Coll	1,700	15,300	17,748	1,972
Campbell Rd N	CR 35A (Kathleen Rd)	CR 35A (Socrum Loop)	3.30	2U	Urb Coll	1,900	15,300	50,490	6,270
Canal Av/Lk Parker/Idlewild/Combee	CR 542 (Main Street E)	Fish Hatchery Rd	2.43	2U	Urb Coll	4,900	15,300	37,179	11,907
Canal Avenue/Watkins Road	Lake Mabel Loop Road	CR 542 (Lk Hatchineha)	5.90	2U	Min RC	2,300	13,900	82,010	13,570
Carl Floyd Road	CR 550 (Overlook Dr SE)	SR 542 (Dundee Road)	0.52	2U	Urb Coll	9,000	15,300	7,956	4,680
Carter Road	SR 37	CR 540A	2.80	2U	Urb Coll	9,100	15,300	42,840	25,480
Champions Gate Boulevard	CR 54	Osceola County Line	0.28	4U	Urb Coll	10,300	32,300	9,044	2,884
Charlotte Rd/Dairy Rd	SR 544 (Havendale Blvd)	Lake Alfred Rd	1.62	2U	Urb Coll	9,100	14,900	24,138	14,742
Cherry Lane	Lunn Road	Old Hwy 37	1.01	2U	Urb Coll	1,800	15,300	15,453	1,818
Chestnut Rd N	US 92	10th St W	1.50	2U	Urb Coll	2,800	15,300	22,950	4,200
Colbert Road	CR 540 (Clubhouse Rd)	US 98	0.90	2U	Urb Coll	2,100	15,300	13,770	1,890
Coleman Rd/Ave C SW	Spirit Lake Rd	21st St SW	1.58	2U	Urb Coll	5,600	12,100	19,118	8,848
Cooley Road	SR 540	SR 655 (Recker Hwy)	1.00	2U	Urb Coll	600	15,300	15,300	600
Coronet Rd	SR 60	County Line Road	1.92	2U	Urb Coll	4,900	12,700	24,384	9,408
Country Club Rd S	SR 542 (Dundee Rd)	Lake Hamilton Dr W	2.40	2U	Urb Coll	3,400	15,300	36,720	8,160
County Line Rd	SR 60	Pipkin Road West	3.01	4D	Urb Coll	16,600	34,500	103,845	49,966
County Line Rd	Pipkin Road West	I-4	4.53	4D	Urb Coll	19,500	43,800	198,414	88,335
CR 17	CR 557	US 27	7.92	2U	Urb Coll	7,500	15,300	121,176	59,400
CR 17A (Burns Ave)	SR 17	Brentwood Drive	1.69	4U	Urb Coll	8,600	31,100	52,559	14,534
CR 17A (Burns Ave)	Brentwood Drive	Mammoth Grove Rd	1.67	2U	Urb Coll	5,800	14,700	24,549	9,686
CR 17A (Chalet Suzanne Rd)	SR 17	US 27	1.74	2U	Urb Coll	10,100	15,300	26,622	17,574
CR 17A (Masterpiece Gardens Rd)	Mammoth Grove Rd	SR 17	6.05	2U	Urb Coll	4,100	15,300	92,565	24,805
CR 17B (Buck Moore Rd)	SR 60	CR 17A (Burns Ave)	1.40	2U	Urb Coll	9,000	17,500	24,500	12,600
CR 17B (11th St S/Hunt Brothers)	US 27	SR 60	3.30	2U	Urb Coll	3,500	15,300	50,490	11,550
CR 35A (Kathleen Rd)	I-4	CR 542A (Galloway Rd)	2.30	4D	Urb Coll	16,700	28,100	64,630	38,410
CR 35A (Kathleen Rd)	Duff Rd	CR 35A (Socrum Loop)	2.26	2U	Urb Coll	8,600	11,000	24,860	19,436
CR 35A (Kathleen Rd)	CR 542A (Galloway Rd)	Duff Rd	2.90	4D	Urb Coll	15,800	31,800	92,220	45,820
CR 35A (Socrum Loop Rd W)	CR 35A (Kathleen Rd)	US 98	3.17	2U	Urb Coll	2,400	15,300	48,501	7,608
CR 37A (Scott Lake Rd)	CR 540A	Hallam Dr	2.09	2U	Urb Coll	13,000	13,400	28,006	27,170
CR 37B (Lakeland Highlands Rd)	CR 540A	Lake Miriam Dr	1.50	4D	Urb Coll	19,500	33,900	50,850	29,250
CR 37B (Lakeland Highlands Rd)	Lake Miriam Dr	SR 570 (Polk Parkway)	1.50	4D	Urb Coll	21,300	30,200	45,300	31,950
CR 37B (Lakeland Highlands Rd)	SR 570 (Polk Parkway)	Edgewood Dr E	1.00	4D	Urb Coll	18,500	28,800	28,800	18,500
CR 54 (Ronald Regan Pkwy)	US 27	Champions Gate Blvd	2.12	4D	Urb Coll	12,100	34,300	72,716	25,652
CR 54 (Ronald Regan Pkwy)	Champions Gate Blvd	Lake Wilson Rd	2.25	4D	Urb Coll	6,800	32,400	72,900	15,300
CR 54 (Ronald Regan Pkwy)	Lake Wilson Rd	US 17/92	2.06	4D	Urb Coll	9,700	34,000	70,040	19,982

Table 129. Continued

Road Segment	From	To	Miles	Lns	Class	AADT	Cap.	VMC	VMT
CR 540 (Clubhouse Rd)	CR 37B	US 98	2.70	2U	Urb Coll	11,900	11,500	31,050	32,130
CR 540A (Central Bard Rd)	CR 37B	US 98	3.28	5U	Urb Coll	16,000	30,900	101,352	52,480
CR 540A (Central Barn Rd)	SR 37 (Florida Ave S)	CR 37B	2.78	5U	Urb Coll	21,000	34,700	96,466	58,380
CR 540A (Eloise Loop Rd)	Pollard Rd	CR 653 (Rattlesnake Rd)	2.30	2U	Urb Coll	10,000	12,000	27,600	23,000
CR 540A (Lake Ruby Dr W)	Thompson Nursery Rd	SR 540 (Cypress Grdns)	1.69	2U	Urb Coll	6,100	12,000	20,280	10,309
CR 542 (Ave G NW)	Lake Howard Dr NW	SR 655 (Recker Hwy)	1.72	2U	Urb Coll	10,400	15,600	26,832	17,888
CR 542 (K-Ville Ave)	Thornhill Road	SR 655 (Recker Hwy)	2.03	2U	Urb Coll	8,400	15,300	31,059	17,052
CR 542 (Lake Hatchineha Rd)	SR 17	Lake Hatchineha	10.93	2U	Urb Coll	4,100	15,300	167,229	44,813
CR 542 (Main St E)	US 98 (Lake Parker Ave)	SR 659 (Combee Rd)	2.11	2U	Urb Coll	7,700	14,000	29,540	16,247
CR 542 (Main St E/K-Ville Ave)	SR 659 (Combee Road)	Thornhill Rd	5.97	2B	Urb Coll	8,800	23,600	140,892	52,536
CR 542 (Old Tampa Hwy)	County Line Rd	Wabash Ave S	4.30	2B	Urb Coll	2,700	12,300	52,890	11,610
CR 542A (Galloway Rd N)	US 92	10th St W	2.50	2U	Urb Coll	9,300	12,900	32,250	23,250
CR 542A (Galloway Rd)	10th St W	CR 35A (Kathleen Road)	2.60	2U	Urb Coll	13,100	13,900	36,140	34,060
CR 544/Lake Marion Rd/Jim Edwrds	SR 17	CR 542 (Lk Hatchineha)	8.23	2U	Urb Coll	4,500	17,200	141,556	37,035
CR 544A (Derby Ave W)	SR 655 (Recker Hwy)	SR 544 (Havendale Bvd)	2.14	2U	Urb Coll	3,300	15,300	32,742	7,062
CR 546 (Kokomo Rd)	SR 17 (Ridge Scenic Hw	CR 544	5.44	2U	Urb Coll	3,300	15,300	83,232	17,952
CR 546 (Kokomo Rd)	US 27	SR 17	0.90	2U	Urb Coll	4,000	15,300	13,770	3,600
CR 546 (Saddle Crk Rd)	SR 659 (Combee Road)	Lake Ariana Blvd	6.00	2U	Urb Coll	9,300	14,300	85,800	55,800
CR 547 (Jackson Hwy/Bay St)	US 27	CR 547	2.20	2U	Urb Coll	8,600	17,900	39,380	18,920
CR 547 (Jackson Hwy/Railroad Ave)	CR 547 (Bay St)	CR 54 (R Reagan Pkwy)	6.58	2U	Urb Coll	2,300	15,300	100,674	15,134
CR 550 (Overlook Dr)	SR 540 (Cypress Grdns)	SR 542 (Dundee Road)	2.81	2U	Urb Coll	8,700	14,800	41,588	24,447
CR 555 (Agricola Rd)	CR 630	SR 60 (Main Street W)	10.90	2U	Urb Coll	3,500	14,200	154,780	38,150
CR 557/Pomelo St	US 17/92	I-4	6.30	2U	Urb Coll	11,000	14,100	88,830	69,300
CR 557A (Polk City Rd)	SR 559	CR 557	4.72	2U	Maj RC	2,900	14,300	67,496	13,688
CR 559 (Bomber Rd)	US 17	CR 655 (Rifle Range Rd)	3.33	2U	Urb Coll	6,800	13,900	46,287	22,644
CR 559A (Auburndale Cutoff Road)	CR 655 (Berkley Road)	SR 559	1.94	4D	Urb Coll	1,800	34,000	65,960	3,492
CR 580 (Johnson Ave E)	US 17/92	Power Line Road	2.20	2U	Urb Coll	7,700	18,700	41,140	16,940
CR 580 (Johnson/Cypress/Marion Ck	Power Line Road	Osceola County Line	8.30	2B	Urb Coll	8,200	13,600	112,880	68,060
CR 582 (Florida Ave N)	Griffin Rd	SR 33 (Lakland Hills Bvd)	1.20	2U	Urb Coll	3,800	15,300	18,360	4,560
CR 582 (Griffin Rd)	CR 35A (Kathleen Rd)	US 98	1.76	4D	Urb Coll	12,700	33,500	58,960	22,352
CR 582 (Griffin Rd)	US 98	SR 33 (Lakland Hills Bvd)	0.77	4D	Urb Coll	11,700	34,000	26,180	9,009
CR 582 (Knights Station Rd)	Hillsborough Co Line	CR 35A (Kathleen Road)	3.81	2U	Urb Coll	4,100	15,300	58,293	15,621
CR 582 (Socrum Loop Rd N)	SR 33	Daughtery Rd E	1.22	4D	Urb Coll	22,800	28,600	34,892	27,816
CR 582 (Socrum Loop Rd N)	Daughtery Rd E	Old Polk City Rd	1.00	4D	Urb Coll	15,100	28,700	28,700	15,100
CR 630 (Brewster Rd)	SR 37	US 17/98	12.30	2B	Min Art	3,800	12,800	157,440	46,740
CR 630 (Indian Lakes Cutoff)	US 27	SR 60	18.33	2U	Urb Coll	2,800	14,200	260,286	51,324
CR 630A (Fort Meade Road)	CR 630	SR 17	2.52	2U	Urb Coll	2,000	15,300	38,556	5,040
CR 630A (Frostproof Connector)	US 27	CR 630	1.50	2U	Urb Coll	4,600	15,300	22,950	6,900
CR 64 (Arbuckle Rd)	Highlands County Line	Lake Arbuckle	2.10	2U	Maj RC	1,300	8,300	17,430	2,730
CR 640	US 27	SR 17	0.99	2U	Maj RC	4,400	13,900	13,761	4,356
CR 640	SR 37	US 17/98	10.50	2B	Min Art	4,200	10,700	112,350	44,100
CR 640 (Homeland Garfield Rd)	US 17/98	CR 559 (80 Foot Rd)	3.70	2B	Min Art	2,700	15,000	55,500	9,990
CR 640 (Pinecrest Rd)	Hillsborough Co Line	SR 37	4.80	2B	Min Art	7,000	10,700	51,360	33,600
CR 653 (Rattlesnake Rd)	SR 60	CR 540A (Eloise Loop)	6.16	2U	Urb Coll	2,300	15,300	94,248	14,168
CR 655 (Berkley Rd)	Pace Road	SR 33 (Commonwealth)	3.23	2U	Urb Coll	5,300	12,800	41,344	17,119
CR 655 (Berkley Rd)	US 92	CR 546 (Old Dixie Hwy)	1.13	4D	Urb Coll	17,000	39,700	44,861	19,210
CR 655 (Berkley Rd)	CR 546 (Old Dixie Hwy)	Pace Road	4.37	4D	Urb Coll	11,800	34,000	148,580	51,566
CR 655 (Rifle Range Rd)	SR 60	CR 559 (Bomber Rd)	2.81	2U	Urb Coll	11,200	16,200	45,522	31,472
CR 655 (Rifle Range Rd/Snively Ave)	CR 559 (Bomber Rd)	US 17	2.89	2U	Urb Coll	14,800	19,900	57,511	42,772
CR 655A (Cox Rd/Alturas Rd N)	CR 559/CR 655A	SR 60	5.10	2U	Maj RC	3,200	8,300	42,330	16,320
CR 676 (Nichols Rd)	Hillsborough County Lin	SR 60	4.18	2U	Urb Coll	1,400	14,200	59,356	5,852
Crews Lake Dr/Lakeland Highlands	CR 540A	CR 540A	3.53	2U	Urb Coll	4,100	15,300	54,009	14,473
Crump Rd	Country Club Rd S	US 27	2.18	2U	Urb Coll	2,200	13,900	30,302	4,796
Crutchfield Rd	SR 546 (Swindell Rd)	Wabash Ave N	1.21	2U	Urb Coll	2,200	15,300	18,513	2,662
Crystal Beach Rd/Thornhill Rd	Old Bartow Eagle Lk Rd	SR 540	3.88	2B	Urb Coll	5,800	12,300	47,724	22,504

Table 129. Continued

Road Segment	From	To	Miles	Lns	Class	AADT	Cap.	VMC	VMT
Crystal Lake Dr N	US 98 (Bartow Rd)	SR 659 (Combee Road)	1.29	2U	Urb Coll	8,100	15,400	19,866	10,449
Crystal Lake Dr S	US 98	SR 659 (Combee Road)	1.04	2U	Urb Coll	5,500	16,600	17,264	5,720
Crystal Lake Drive	Lake Hollingsworth Dr	US 98 (Bartow Rd)	0.67	2U	Urb Coll	11,500	15,300	10,251	7,705
Cypress Gardens Rd	SR 540 (Cypress Grdns)	Lake Ned Rd	0.91	2U	Urb Coll	13,300	21,100	19,201	12,103
Cypress Gardens Rd	Lake Ned Road	SR 540 (Cypress Grdns)	2.02	2U	Urb Coll	7,400	15,300	30,906	14,948
Daughtery Road East	US 98	CR 582 (Socrum Loop)	2.18	2U	Urb Coll	12,900	15,300	33,354	28,122
Daughtery Road West	Gibsonia-Galloway Rd	US 98	1.26	2U	Urb Coll	8,800	15,300	19,278	11,088
Deeson Road	Hillsborough Co Line	CR 35A (Kathleen Road)	2.22	2U	Urb Coll	3,500	15,300	33,966	7,770
Denton Ave	CR 655 (Berkley Road)	Lake Ariana Blvd	0.44	2U	Urb Coll	4,100	15,300	6,732	1,804
Detour Road	CR 542 (Hatchineha Rd)	CR 544	3.02	2U	Urb Coll	1,200	15,300	46,206	3,624
Drane Field Rd	County Line Rd	SR 572 (Airport Rd)	2.28	2U	Urb Coll	5,900	15,300	34,884	13,452
Duff Rd	CR 35A (Kathleen Rd)	US 98	3.02	2U	Urb Coll	9,300	15,300	46,252	28,114
Dundee Road	US 27	SR 17	0.87	2U	Urb Coll	12,700	19,500	16,965	11,049
Eagle Lake Loop Rd	CR 655 (Rifle Range Rd)	Pollard Rd	1.00	2U	Urb Coll	8,400	12,000	12,000	8,400
Eagle Lake Loop Rd/Eagle Ave E	US 17 (4th Street)	CR 655 (Rifle Range Rd)	2.19	2U	Urb Coll	3,700	15,300	33,507	8,103
Edgewood Drive E	US 98	CR 37B	0.72	4D	Urb Coll	18,300	34,500	24,840	13,176
Edgewood Drive E	SR 37 (Florida Avenue S	CR 37B	2.00	2D	Urb Coll	16,300	16,000	32,000	32,600
Eighth St/Detour Road	Lake Marie Blvd	CR 542 (Lk Hatchineha)	1.30	2U	Urb Coll	1,800	15,300	19,890	2,340
Eloise Loop Road	CR 655 (Rifle Range Rd)	Eagle Lake Loop Road	1.32	2U	Urb Coll	7,200	15,300	20,196	9,504
Evenhouse Road	CR 557 (Buena Vista Dr)	Experiment Station Rd	1.10	2U	Urb Coll	1,600	15,300	16,830	1,760
Ewell Road	County Line Road	SR 37 (S Florida Ave)	5.20	2U	Urb Coll	10,200	15,300	79,560	53,040
Experiment Station Road	Old Haines Cty-Lk Alfred	Evenhouse Road	0.60	2U	Urb Coll	2,000	15,300	9,180	1,200
Fish Hatchery Rd	CR 542	CR 546 (Saddle Crk Rd)	2.01	2U	Urb Coll	3,900	15,300	30,753	7,839
Fitzgerald Road	SR 37 (Florida Ave S)	CR 37A (Scott Lake Rd)	0.90	2U	Urb Coll	4,300	15,300	13,770	3,870
Florida Avenue N/Pinehurst St	US 98	CR 582 (Griffin Road)	0.60	2U	Urb Coll	6,400	15,300	9,180	3,840
Forty-Second St NW	CR 542 (Avenue G NW)	SR 544 (Havendale Bvd)	1.71	2U	Urb Coll	12,200	18,300	31,293	20,862
Gapway Road	CR 655 (Berkley Road)	SR 559	1.93	2U	Urb Coll	2,800	15,300	29,529	5,404
Gibsonia-Galloway Road	CR 35A (Kathleen Road)	US 98	3.30	2U	Urb Coll	6,600	15,300	50,490	21,780
Green Road	Daughtery Rd W	Duff Rd	1.00	2U	Urb Coll	7,000	15,300	15,300	7,000
H.L. Smith Road S	Lake Mabel Loop Road	CR 542 (Hatchineha Rd)	2.00	2U	Min RC	1,400	15,300	30,600	2,800
Harden Blvd	Pipkin Road W	SR 570 (Polk Parkway)	1.54	2U	Urb Coll	14,400	18,700	28,798	22,176
Hardin Combee Road	SR 659 (Combee Road)	Fish Hatchery Road	0.75	2U	Urb Coll	1,700	15,300	11,475	1,275
Hatcher Road	Shepherd Road	Ewell Road	0.98	2U	Urb Coll	2,100	15,300	14,994	2,058
Helena Rd	CR 540A (Eloise Lp Rd)	SR 540	1.50	2U	Urb Coll	7,200	15,300	22,950	10,800
Hinson Avenue/Power Line Road	US 17/92	CR 580 (Johnson Ave)	2.19	2U	Urb Coll	5,900	15,300	33,507	12,921
Holly Hill Road	CR 547	US 27	2.00	2U	Min RC	1,900	15,300	30,600	3,800
Lake Ariana Blvd W	CR 546 (Old Dixie Hwy)	SR 559 (Polk City Road)	2.16	2U	Urb Coll	6,400	13,500	29,160	13,824
Lake Lowery Rd	Old Haines Cty-Lk Alfred	CR 17 (Polk City Road)	5.91	2U	Urb Coll	700	14,300	84,513	4,137
Lake Mabel Loop Rd	CR 17A (Masterpiece Ro	Canal Avenue	2.50	2U	Min RC	1,500	15,300	38,250	3,750
Lake Mabel Loop Rd/Lk Trask Rd	Canal Avenue	SR 17	2.10	2U	Min RC	1,900	15,300	32,130	3,990
Lake Miriam Dr	SR 37 (Florida Ave S)	CR 37B	2.22	2U	Urb Coll	15,300	18,300	40,626	33,966
Lake Ned/Lake Daisy Rd	Cypress Grdns Rd	CR 550 (Overlook Dr SE)	2.04	2U	Urb Coll	5,600	15,300	31,212	11,424
Lake Shipp Dr N/Ave N SW	SR 655	7th Street SW	1.09	2U	Urb Coll	6,200	15,300	16,677	6,758
Lake Shore Drive/W Lake Parker Dr	Parker Street	Granada Street	1.94	2U	Urb Coll	4,300	15,300	29,682	8,342
Lake Wilson Road	CR 54 (Ronald Reagan Pl	Osceola County Line	0.98	2U	Maj RC	11,200	15,300	14,994	10,976
Live Oak Road/Lake Seward Dr	CR 37B (Lakeland Hiland	Lake Mariam Drive	1.50	2U	Urb Coll	2,900	15,300	22,950	4,350
Lk Marion Crk/McMan/Eastyway	Poinciana Parkway	CR 580 (Cypress Pkwy)	6.01	2U	Maj RC	2,600	13,900	83,539	15,626
Lunn Road	Ewell Road	Pipkin Road W	1.54	2U	Urb Coll	5,500	15,300	23,562	8,470
Lunn Road	Shepherd Road	Ewell Road	1.00	2U	Urb Coll	5,400	15,300	15,300	5,400
Lyle Pkwy/E.F. Griffin Rd	US 98	US 98	4.32	2U	Urb Coll	2,800	14,300	61,776	12,096
Lynchburg Road/Myers Lane	US 92	Lake Alfred Road	1.57	2U	Urb Coll	3,800	15,300	24,021	5,966
Maine Ave	SR 659 (Combee Rd S)	Reynolds Rd	1.01	2U	Urb Coll	5,500	15,300	15,453	5,555
Mammoth Grove Rd	SR 60	Camp Mack Rd	2.10	2U	Maj RC	600	13,000	27,300	1,260
Mammoth Grove Rd/Camp Mack Rd	CR 17A	Kissimmee River	12.20	2U	Maj RC	2,200	8,300	101,260	26,840
Marcum Rd/Socrum Loop Rd N	Old Polk City Rd	US 98	1.65	4U	Urb Coll	17,900	35,700	58,905	29,535

Table 129. Continued

Road Segment	From	To	Miles	Lns	Class	AADT	Cap.	VMC	VMT
Marigold Avenue	Poinciana Parkway	CR 580	4.49	2U	Urb Coll	12,300	16,600	74,534	55,227
McKean St	SR 655 (Recker Hwy)	Bridgers Ave W	0.77	2U	Urb Coll	3,300	15,300	11,781	2,541
McNichols Ave/Keystone Rd	SR 559 (Lk Ariana Blvd)	Lake Alfred Rd	1.21	2U	Urb Coll	1,100	15,300	18,513	1,331
Medulla Road	County Line Road	Pipkin Road W	2.16	2U	Urb Coll	1,400	15,300	33,048	3,024
Mineola Dr	SR 659 (Combee Rd N)	Fish Hatchery Rd	0.76	2U	Urb Coll	1,000	15,300	11,628	760
Mount Olive Road	SR 33	CR 655 (Berkely Road)	2.26	2U	Urb Coll	3,300	15,300	34,578	7,458
Mountain Lake Cutoff Road	Old Bartow Road	US 27	2.73	2U	Min RC	500	15,300	41,769	1,365
Mountain Lake Cutoff Road	US 27	SR 17	0.67	2U	Min RC	6,000	15,300	10,251	4,020
Ninety-One Mine Rd	SR 60	US 17	2.79	2U	Urb Coll	2,000	14,300	39,897	5,580
Ninth St SE/Ave Z SE/Lk Eloise Dr	SR 540	SR 540	2.00	2U	Urb Coll	5,200	15,300	30,600	10,400
North Blvd	US 27	Holly Hill Road	0.50	2U	Min RC	2,500	15,300	7,650	1,250
North Blvd	Holly Hill Road	CR 547 N	1.80	2U	Min RC	1,300	15,300	27,540	2,340
Odom Road	Daughtery Road E	Marcum Road	1.00	2U	Urb Coll	1,300	15,300	15,300	1,300
Old Bartow-Eagle Lk Rd	US 98	US 17	7.19	2B	Urb Coll	5,600	11,600	83,404	40,264
Old Bartow Lk Wales Rd	SR 60	CR 653 (Rattlesnake Rd)	4.35	2U	Urb Coll	1,000	15,300	66,555	4,350
Old Berkley Road	Gapway Road	CR 559A	2.62	2U	Urb Coll	1,700	15,300	40,086	4,454
Old Combee Road	SR 33	SR 659 (Combee Rd N)	1.96	2U	Urb Coll	9,100	15,300	29,988	17,836
Old Combee Road	CR 582 (Socrum Lp Rd)	SR 33	0.65	2U	Urb Coll	12,700	25,700	16,705	8,255
Old Dade City Rd/Rock Ridge Rd	CR 35A (Socrum Lp Rd)	US 98	2.12	2U	Urb Coll	2,000	15,300	32,436	4,240
Old Haines City-Lk Alfred/Kentucky	US 17/92	US 17/92	4.59	2U	Urb Coll	1,500	15,300	70,227	6,885
Old Highway 37	Shepherd Rd	Pipkin Rd W	2.60	2U	Urb Coll	7,100	15,300	39,780	18,460
Old Highway 37	CR 630	CR 640	7.92	2U	Maj RC	1,100	8,300	65,736	8,712
Old Highway 37	Pipkin Road W	SR 570 (Polk Parkway)	1.43	2U	Urb Coll	6,400	15,300	21,879	9,152
Old Lake Alfred Rd	SR 559 (Lake Ariana)	Stadium Rd/Lake Alfred	0.47	2U	Urb Coll	6,700	15,300	7,191	3,149
Old Lake Alfred Road	CR 557	CR 557A	3.48	2U	Urb Coll	400	15,300	53,244	1,392
Old Lucerne Park Road	SR 544 (Lucerne Park)	SR 544 (Lucerne Park)	3.38	2U	Urb Coll	3,100	15,300	51,714	10,478
Old Medulla Road	Pipkin Road W	Pipkin Road South	1.20	2U	Urb Coll	600	15,300	18,360	720
Old Nine Ft Rd/Eagle Dr/Gilbert St	3rd St N	SR 540	0.71	2U	Urb Coll	1,100	15,300	10,863	781
Old Polk City Rd	Walt Williams Rd	SR 33	4.18	2U	Urb Coll	1,900	14,300	59,774	7,942
Old Polk City Rd	CR 582 (Socrum Loop)	Walt Williams Rd	2.56	2U	Urb Coll	10,100	14,000	35,840	25,856
Orchid Drive	Patterson Road	CR 547	1.00	2U	Min RC	2,000	15,300	15,300	2,000
Orchid Drive	Bates Road	Patterson Road	0.50	2U	Min RC	1,600	15,300	7,650	800
Park Byrd Rd	Duff Rd	CR 35A (Socrum Loop R	2.00	2U	Urb Coll	3,000	15,300	30,600	6,000
Parkview Place	US 98 (Florida Ave N)	Lake Parker Drive W	0.52	4U	Urb Coll	5,900	32,300	16,796	3,068
Pearce Rd	Daughtery Rd W	Socrum Loop Rd N	0.50	2U	Urb Coll	3,100	15,300	7,650	1,550
Peninsular Drive	US 17/92 (Hinson Ave)	SR 544	1.60	2U	Urb Coll	2,000	15,300	24,480	3,200
Pinellas St/Robin Rd	SR 37 (Florida Ave S)	Cleveland Hts Blvd	0.50	2U	Urb Coll	1,200	15,300	7,650	600
Pipkin Rd West	Pipkin Rd South	SR 37 (Florida Ave S)	2.06	2U	Urb Coll	15,200	18,800	38,728	31,312
Pipkin Road South	Pipkin Road West	SR 572 (Drane Field Rd)	1.64	2U	Urb Coll	3,000	15,300	25,092	4,920
Pipkin Road West	County Line Road	Medulla Road	1.70	4D	Urb Coll	4,100	34,000	57,800	6,970
Pipkin Road West	Medulla Road	Pipkin Road South	2.10	2U	Urb Coll	8,100	24,900	52,290	17,010
Poinciana Parkway	CR 542 (Lake Hatchineha	Marigold Avenue	4.90	2U	Min RC	2,700	15,200	74,480	13,230
Polk City Rd/Palmetto Road/5th St	US 27	US 17/92 (Hinson Ave)	1.54	2U	Urb Coll	4,500	15,300	23,562	6,930
Powerline Road/South Blvd E	CR 580 (Johnson Ave E)	US 17/92	3.78	2U	Urb Coll	2,500	15,300	57,834	9,450
Reynolds Rd	SR 540 (Winter Lk Rd)	US 92	3.50	2U	Urb Coll	8,700	15,600	54,600	30,450
Robson St	US 98	CR 582 (Florida Ave N)	0.72	2U	Urb Coll	2,100	15,300	11,016	1,512
Schoolhouse Road	Old Hwy 37	SR 37 (Florida Ave S)	0.70	2U	Urb Coll	3,800	15,300	10,710	2,660
Shepherd Rd	Bailey Rd	SR 37	2.44	4D	Urb Coll	17,900	34,000	82,960	43,676
Shepherd Rd	County Line Rd	Bailey Rd	2.52	2U	Urb Coll	5,800	15,300	38,556	14,616
Sixth Street SW	Avenue K SW	US 17	0.46	2U	Urb Coll	3,400	15,300	7,038	1,564
Skyview Dr	SR 659 (Combee Rd S)	Reynolds Rd	0.99	2U	Urb Coll	6,700	13,200	13,068	6,633
Socrum Lp Rd N/Socrum Lp Rd W	Marcum Rd	US 98	2.73	2U	Urb Coll	6,600	15,300	41,769	18,018
Spirit Lake Rd	US 17	SR 540	3.55	2U	Urb Coll	12,000	14,300	50,765	42,600
Spirit Lake Rd	SR 540	CR 542 (Avenue G NW)	1.76	4D	Urb Coll	14,000	33,300	58,608	24,640
Stadium Rd/Pierce St/Lk Alfred Rd	SR 559 (Main Street N)	US 17/92 (Shinn Blvd)	4.17	2U	Urb Coll	3,400	15,300	63,801	14,178

Table 129. Continued

Road Segment	From	To	Miles	Lns	Class	AADT	Cap.	VMC	VMT
Swindell Rd	CR 542A (Galloway Rd)	SR 546 (Memorial Blvd)	1.24	2U	Urb Coll	3,700	15,300	18,972	4,588
Sylvester Road	New Jersey Road	US 98	0.80	2U	Urb Coll	2,900	15,300	12,240	2,320
T.S. Wilson Rd/Lake Reedy Blvd S	SR 17	Lake Arbuckle Rd	4.27	2U	Min RC	1,200	8,300	35,441	5,124
Tenth St W	CR 542A (Galloway Rd)	SR 539 (Kathleen Road)	1.90	2U	Urb Coll	5,000	16,000	30,400	9,500
Tenth Street N	Bates Road	CR 547	1.49	2U	Urb Coll	1,100	15,300	22,797	1,639
Tenth Street N/Lily Avenue E	US 17/92 (Hinson Ave)	12th Street	0.40	2U	Urb Coll	6,100	15,300	6,120	2,440
Thirty-Fourth St NW	CR 542 (Avenue G NW)	SR 544 (Havendale Bvd)	1.40	2U	Urb Coll	4,100	16,200	22,680	5,740
Thompson Nursery Rd/Eloise Loop	CR 653 (Rattlesnake Rd)	US 27	3.40	2U	Urb Coll	7,500	13,700	46,580	25,500
Thornhill Road	SR 540	SR 655 (Recker Hwy)	3.10	2U	Urb Coll	7,000	12,800	39,680	21,700
Timberlane Road	CR 17A (Masterpiece)	Canal Road	2.90	2U	Min RC	2,100	15,300	44,370	6,090
Tomkow Road	SR 33	Old Polk City Road	0.98	2U	Urb Coll	3,300	15,300	14,994	3,234
Twelfth St/Lee Jackson Hwy N	Stuart Ave	US 17/92	1.23	2U	Urb Coll	5,100	16,500	20,295	6,273
Tyner Road	CR 542 (Hatchineha Rd)	CR 546	1.00	2U	Min RC	1,300	13,900	13,900	1,300
Wabash Ave N	SR 546 (Memorial Bvd)	Tenth St W	0.52	2U	Urb Coll	3,700	15,300	7,956	1,924
Wabash Ave S	Ariana St	US 92 (Geo Jenkins Bvd)	1.07	2U	Urb Coll	7,200	15,600	16,692	7,704
Walk-In-Water Rd	CR 630	SR 60	8.83	2U	Maj RC	1,600	8,300	73,289	14,128
Walnut Street	Marigold Avenue	Osceola County Line	1.00	2U	Urb Coll	3,100	15,300	15,300	3,100
Walt Loop Road	CR 582 (Socrum Loop)	Old Polk City Road	1.38	2U	Urb Coll	8,700	15,300	21,114	12,006
Walt Williams Road	Walt Loop Road	Old Polk City Road	2.97	2U	Urb Coll	5,100	15,300	45,441	15,147
Waring Road	Old Medulla Road	SR 570 (Polk Parkway)	1.14	2U	Urb Coll	9,600	15,300	17,442	10,944
Water Tank Road	SR 17	Detour Road	0.50	2U	Urb Coll	300	15,300	7,650	150
Water Tank Road	Detour Road	Bice Grove Road	2.00	2U	Urb Coll	300	15,300	30,600	600
Water Tank Road	Bice Grove Road	Tyner Road	1.00	2U	Urb Coll	100	13,900	13,900	100
Waverly Rd	US 27	SR 17	2.26	2U	Urb Coll	4,500	14,300	32,318	10,170
West Lake Eloise Drive	Eloise Loop Road	Shell Road	1.01	2U	Urb Coll	2,600	15,300	15,453	2,626
Yarborough Lane	CR 540A	CR 540 (Clubhouse Rd)	1.01	2U	Urb Coll	3,000	15,300	15,453	3,030
Yates Road	Ewell Road	Pipkin Road W	1.51	2U	Urb Coll	4,600	15,300	23,103	6,946
Total, County Roadways								10,086,470	3,536,324

Notes: "Lns" is number of through lanes, with U for undivided, D for divided, O for one-way and B for roads with left turn lanes and corridor-specific capacity; "Class" is functional classification (RC stands for rural collector); "AADT"is average annual daily trips, estimated for 2013; "Cap." is daily capacity at the County's adopted level of service; "VMC" is vehicle-miles of capacity (product of miles and capacity); "VMT" is vehicle-miles of travel (product of miles and AADT).

Source: Derived from inventory spreadsheet provided by Polk Transportation Planning Organization, September 16, 2014.

APPENDIX D: STATE TRANSPORTATION FUNDING

Table 130. State Transportation Funding, FY 2009-2014

Description	Type of Work	Amount
Bartow Northern Connector, US 98-US 17	New Road Construction	$15,943,923
County Line Rd, SR 60-W Pipkin Rd	Add Lanes & Reconstruct	$2,444,562
CR 54 (Ronald Reagan Pkwy), US 27-Lake Wilson Rd	Add Lanes & Reconstruct	$10,000,000
Ernie Caldwell Blvd, Pinetree Trail-US 17/92	New Road Construction	$18,718,832
Fort Fraser Trail at Banana Creek Bridge	Pedestrian/Wildlife Overpass	$20,645
Fort Fraser Trail, Fraser Trail-Circle B Bar Reserve	Bike Path/Trail	$488,871
Ft Fraser Trl Ext, SR 540 -Winter Lk Rd-Combee Rd -Lakeland	Corridor/Subarea Planning	$604,176
Lakeland ATMS Center	Traffic Signal Update	$297,560
Peace River Trail, Mount Pisgah Rd-US 98	Bike Path/Trail	$250,103
Upper Peace Legacy Trail, Fort Fraser Trail-SR 540	Bike Path/Trail	$736,183
Winter Haven Computerized Signal System Upgrade	Traffic Control Devices/System	$5,131,379
Total, County Road Improvements		$54,636,234

Source: Florida Department of Transportation, District 1, Polk County 6 Year History, downloaded on September 24, 2014 from http://www2.dot.state.fl.us/fmsupportapps/workprogram/Support/WPItemRept.ASPX.

APPENDIX E: PARK INVENTORY

Table 131. Existing Park Inventory

		Baseball Fields				Multi-Purp.		Softball Fields		
Park Name	Acres	Youth-Lit	Youth-Unlit	Adult-Lit	Playground	Lighted	Unlighted	Youth-Lit	Youth-Unlit	Adult-Lit
Aldine Combee Park*	25.42	3		1						
Banana Lake Park*	8.82				1					
Bartow Ag Center Horse Arena	6.44									
Bone Valley ATV Park	199.93									
Christina Park*	17.36				1			5		
Coleman Landing (at Shady Oaks)	135.91									
East Central Park	45.24	3		1	2	3				
Fort Fraser Trail	46.97									
Fort Meade Park*	14.32	2		1	1			1		
Highland City Park*	10.94	3		1	1					
Hunt Fountain Park	59.21	5		3	2	7		2		
Jan Phyl Village Park*	20.28				2			4		
Lake Arbuckle Park and Campground	6.50									
Lake Rosalie Park and Campground	33.72									
Loughman Park*	7.99				1	2	2			
Loyce E. Harpe Park (aka Carter Road)	525.94	8		1	2	6				4
Mosaic (IMC Agrico) Peace River Park	457.12									
Mulberry Park*	38.76	3		1	1	1	1	2		2
Northeast Regional Park	78.83				1	6				
Poinciana Community Park*	28.58				1	3		2		2
Polk City Park*	19.96	2		1	1		1			1
Port Hatchineha Park & Campground	3.44									
Saddle Creek Park and Campground	739.58			1	2					
Simmers-Young Park (Fairgrounds)	300.95				2	12				
Wahneta Park*	13.24	2		1	1			1		
Winston Park*	5.84							4		
Boat Launching Sites										
Crystal Lake Park	3.37									
Grassy Lake	2.21									
Homeland Peace River Canoe Launch	9.31									
Lake Agnes	0.42									
Lake Annie	0.50									
Lake Buffum	0.77									
Lake Confusion	0.19									
Lake Daisy	0.23									
Lake Deer	0.53									
Lake Deeson	0.47									
Lake Florence	0.43									
Lake Garfield	0.41									
Lake Jessie	0.18									
Lake Livingston	0.51									
Lake Mariana	0.20									
Lake Marion	0.15									
Lake Parker Eastside Park	2.48									
Lake Pierce	0.27								1	
Lake Sears	0.82									
Lake Tennessee	0.41									
Lake Thomas	0.19									
Lake Walk-in-Water	2.92									
Little Crooked Lake	1.76									
Mudd Lake (aka Lake Margaret)	0.58									
Peace River Canoe Launch	3.72									
Surveyor's Lake	1.05									
Total	2,885.37	31	0	12	22	40	4	21	1	9
Total, Excluding Community Parks	2,673.86	16	0	6	11	34	0	2	1	4

Table 131. Continued

Park	Basketball				Concession						
	Lighted	Unlighted	Tennis Court	Racquetball	Base/Softbll	Multi - Purp	Conc. Only	Restroom	Dog Park	Pavilion	Picnic Shelter
Aldine Combee Park*					1		1	3		1	2
Banana Lake Park*								1			7
Bartow Ag Center Horse Arena						1					
Bone Valley ATV Park								1			
Christina Park*					1					1	5
Coleman Landing (at Shady Oaks)								2			7
East Central Park	2		2	2	1	1		2			18
Fort Fraser Trail								1			5
Fort Meade Park*		1			2						1
Highland City Park*					1			1		1	
Hunt Fountain Park	3		2	4	2	1	1	4		1	4
Jan Phyl Village Park*		1		2	1						4
Lake Arbuckle Park and Campground								2			2
Lake Rosalie Park and Campground								2			1
Loughman Park*		1						1		1	
Loyce E. Harpe Park (aka Carter Road)					3			2	1		1
Mosaic (IMC Agrico) Peace River Park								2			3
Mulberry Park*		1			2	1					2
Northeast Regional Park	2		2					3		1	5
Poinciana Community Park*	2				1	1			1	1	4
Polk City Park*		1			1					1	
Port Hatchineha Park & Campground		1									
Saddle Creek Park and Campground								4			4
Simmers-Young Park (Fairgrounds)						3			1		21
Wahneta Park*	2		1			1		1		1	
Winston Park*							1	1			
Boat Launching Sites											
Crystal Lake Park											2
Grassy Lake											
Homeland Peace River Canoe Launch											1
Lake Agnes											
Lake Annie											
Lake Buffum											
Lake Confusion											
Lake Daisy											
Lake Deer											
Lake Deeson											
Lake Florence											
Lake Garfield											
Lake Jessie											
Lake Livingston											
Lake Mariana											
Lake Marion											
Lake Parker Eastside Park											1
Lake Pierce											
Lake Sears											1
Lake Tennessee											
Lake Thomas								2			
Lake Walk-in-Water											
Little Crooked Lake											
Mudd Lake (aka Lake Margaret)											
Peace River Canoe Launch											
Surveyor's Lake											
Total	11	6	7	8	16	9	3	35	3	9	101
Total, Excluding Community Parks	7	1	6	6	6	6	1	27	2	2	76

Table 131. Continued

Park	Boat Ramp			Fishing						Trail (lin. ft.)	
	Paved	Unpaved	Canoe Access	Dock (l.f.)	Pier (l.f.)	Gun Positions	Horse Arena-Lit	Horse Ar., Unlit	RV Spaces	Paved	Unpaved
Aldine Combee Park*							1				
Banana Lake Park*	1			40						1,200	
Bartow Ag Center Horse Arena							1	1			
Bone Valley ATV Park											
Christina Park*										1,850	
Coleman Landing (at Shady Oaks)	3		1								
East Central Park										5,240	
Fort Fraser Trail										40,920	
Fort Meade Park*											
Highland City Park*											
Hunt Fountain Park							1				
Jan Phyl Village Park*											
Lake Arbuckle Park and Campground	1			50					38		
Lake Rosalie Park and Campground	1			50					20		
Loughman Park*											
Loyce E. Harpe Park (aka Carter Road)		4								5,280	20,000
Mosaic (IMC Agrico) Peace River Park										4,600	30,000
Mulberry Park*											
Northeast Regional Park	1									10,480	
Poinciana Community Park*										5,240	
Polk City Park*											
Port Hatchineha Park & Campground	1								16		
Saddle Creek Park and Campground	5			120		34			36		5,263
Simmers-Young Park (Fairgrounds)											
Wahneta Park*											
Winston Park*											
Boat Launching Sites											
Crystal Lake Park	1				600						
Grassy Lake	1										
Homeland Peace River Canoe Launch			1	82							
Lake Agnes	1										
Lake Annie		1									
Lake Buffum		1									
Lake Confusion		1									
Lake Daisy	1										
Lake Deer	1										
Lake Deeson	1										
Lake Florence											
Lake Garfield	1										
Lake Jessie	1										
Lake Livingston		1									
Lake Mariana	1										
Lake Marion	1										
Lake Parker Eastside Park	1				30						
Lake Pierce	1										
Lake Sears	1										
Lake Tennessee	1										
Lake Thomas	1										
Lake Walk-in-Water	1			75							
Little Crooked Lake	1										
Mudd Lake (aka Lake Margaret)	1										
Peace River Canoe Launch			1	30							
Surveyor's Lake		1									
Total	31	9	3	447	630	34	3	1	110	74,810	55,263
Total, Excluding Community Parks	30	9	3	407	630	34	2	1	110	66,520	55,263

Source: Polk County Parks and Natural Resources Division, October 10, 2014.

APPENDIX F: CENSUS-BASED STUDENTS PER UNIT

As noted in the Schools chapter of this report, it is not clear why the current address-matching procedure yielded such different student generation rates for multi-family units from those derived from the 2010 school impact fee study. In order to ensure that the updated student generation rates based on address-matching are reasonable, student generation rates were derived from an independent source – the annual American Community Survey (ACS) conducted by the U.S. Census Bureau for Polk County. The ACS data consist of a 5-year compilation of annual 1-percent surveys conducted in 2009 through 2013, which represent a 5-percent sample roughly equivalent to the 2011 mid-year of the sample. Like the address-matching data, the student generation rates derived from the ACS data will be calibrated to actual current enrollment.

The ACS survey data come in two forms: published tables and microdata. The microdata consist of a downloadable database with individual records for each person and each housing unit. Because the published tables do not provide information on school enrollment by housing type, the microdata were used. Preliminary student generation rates derived from ACS microdata are presented in Table 132. The number of students residing in each housing type is divided by the number of units of that housing type to determine the student generation rates.

Table 132. Uncalibrated Census Student Generation Rates

Housing Type	Elem.	Middle	High	Total
Students				
Single-Family Detached	34,520	16,127	20,797	71,444
Multi-Family	8,133	3,010	3,097	14,240
Mobile Home	7,400	3,590	3,408	14,398
÷ Non-Age-Restricted Housing Units				
Single-Family Detached	156,869	156,869	156,869	156,869
Multi-Family	46,520	46,520	46,520	46,520
Mobile Home	36,357	36,357	36,357	36,357
Uncalibrated Students per Unit				
Single-Family Detached	0.220	0.103	0.133	0.456
Multi-Family	0.175	0.065	0.067	0.307
Mobile Home	0.204	0.099	0.094	0.397

Source: U.S. Census Bureau, American Community Survey 2009-2013 weighted 5% sample microdata for Polk County, Florida downloaded and analyzed by Duncan Associates (total housing units from ACS data have been adjusted for the percentages of age-restricted units from Table 97).

Multiplying the preliminary student generation rates for each housing type by the total number of housing units of that same type currently estimated to exist in Polk County results in an expected number of students that is significantly higher than the total number of pre-K through 12th grade students attending District-owned public schools (likely due to the inclusion of charter school students). The calibration factors shown in the last row of Table 133 will be applied to the preliminary student generation rates in order to calibrate them to actual student enrollment.

Table 133. Census Student Generation Calibration Factors

	Elem.	Middle	High	Total
Uncalibrated Students per Unit				
Single-Family Detached	0.220	0.103	0.133	n/a
Multi-Family	0.175	0.065	0.067	n/a
Mobile Home	0.204	0.099	0.094	n/a
x Non-Restricted Housing Units				
Single-Family Detached	162,232	162,232	162,232	n/a
Multi-Family	46,638	46,638	46,638	n/a
Mobile Home	37,311	37,311	37,311	n/a
Expected Students				
Single-Family Detached	35,691	16,710	21,577	73,978
Multi-Family	8,162	3,031	3,125	14,318
Mobile Home	7,611	3,694	3,507	14,812
Total	51,464	23,435	28,209	103,108
Actual Students	45,662	20,719	27,992	94,373
÷ Expected Students	51,464	23,435	28,209	103,108
Calibration Factor	0.8873	0.8841	0.9923	0.9153

Source: Uncalibrated student generation rates from Table 98; existing housing units from Table 124 in Appendix C.

Applying the calibration factors presented in the previous table to the uncalibrated student generation rates yields the student generation rates that have been calibrated to current actual enrollment, as shown in Table 134.

Table 134. Calibrated Census Student Generation Rates

Housing Type	Elem.	Middle	High	Total
Uncalibrated Students per Unit				
Single-Family Detached	0.220	0.103	0.133	0.456
Multi-Family	0.175	0.065	0.067	0.307
Mobile Home	0.204	0.099	0.094	0.397
x Calibration Factor	0.8873	0.8841	0.9923	n/a
Calibrated Students per Unit				
Single-Family Detached	0.195	0.091	0.132	0.418
Multi-Family	0.155	0.057	0.066	0.278
Mobile Home	0.181	0.088	0.093	0.362

Source: Uncalibrated student generation rates from Table 132; calibration factors from Table 133.

APPENDIX G: COMPARATIVE COUNTY FEES

Polk County's total impact fees for a single-family detached unit are compared to those of adjoining counties in Table 135.

Table 135. Comparative Total Single-Family Impact Fees

County	Roads	Schools	Parks	Library	Fire/EMS	Law/Jail	Total
Hillsborough County							
Current Fee	$1,475	$4,000	$354		$49		$5,878
Study Net Cost	$2,474	$3,684	$412		$182		$6,752
% of Study Cost	60%	109%	86%		27%		87%
Study Year	2004	2004	2004		2004		
Manatee County							
Current Fee	$3,946	$0	$1,427		$304	$572	$6,249
Study Net Cost	$3,946	$6,350	$1,427		$304	$572	$12,599
% of Study Cost	100%	0%	100%		100%	100%	50%
Study Year	2011	2004	2011		2011	2011	
Lake County							
Current Fee	$2,706	$7,719	$222	$191	$390		$11,228
Study Net Cost	$3,867	$10,292	$556	$441	$375		$15,531
% of Study Cost	70%	75%	40%	43%	104%		72%
Study Year	2013	2011	2010	2010	2010		
Orange County							
Current Fee	$2,924	$6,525	$972		$270	$271	$10,962
Study Net Cost	$6,961	$6,525	$972		$270	$271	$14,999
% of Study Cost	42%	100%	100%		100%	100%	73%
Study Year	2012	2011	2012		2012	2012	
Osceola County							
Current Fee	$0	$8,702	$924		$165		$9,791
Study Net Cost	$4,040	$10,441	$1,027		$165		$15,673
% of Study Cost	0%	83%	90%		100%		62%
Study Year	2003	2007	2006		2006		
Pasco County							
Current Fee	$8,570	$4,828	$0	$0	$0		$13,398
Study Net Cost	$8,570	$4,828	$892	$145	$248		$14,683
% of Study Cost	100%	100%	0%	0%	0%		91%
Study Year	2011	2005	2001	2002	2003		
Polk County							
Current Fee	$0	$4,160	$0	$0	$0	$0	$4,160
Study Net Cost	$4,895	$10,240	$485	$168	$254	$492	$16,534
% of Study Cost	0%	41%	0%	0%	0%	0%	25%
Study Year	2009	2010	2009	2009	2009	2009	

Notes: Hillsborough road fee is average of 10 areas; Lake road fee is for south benefit district; Manatee school fees have been suspended since 2009; Osceola road fee was repealed in September 2012; Pasco road fee for suburban area (non-TOD); Pasco parks, library and fire fees are suspended

Source: Survey by Duncan Associates, January 22, 2015 (see explanatory text preceding Table 4).

AMENDED ATTACHMENT 1A

EMERGENCY MEDICAL SYSTEM

IMPACT FEE RATE SCHEDULE – PHASE 1

(effective January 1, 2016 through December 31, 2016)

Land Use Category	Unit	Impact Fee Rate (25% of Study Rate)
Single-Family Detached	Dwelling	$16
Multi-Family	Dwelling	$12
Mobile Home Park	Space	$13
Mobile Home	Dwelling	$13
RV Park	Space	$13
Retail/Commercial	1,000 sq. ft.	$23
Office	1,000 sq. ft.	$17
Industrial	1,000 sq. ft.	$2
Warehouse	1,000 sq. ft.	$2
Mini-Warehouse	1,000 sq. ft.	$2
Public/Institutional	1,000 sq. ft.	$15

AMENDED ATTACHMENT 1B

EMERGENCY MEDICAL SYSTEM

IMPACT FEE RATE SCHEDULE – PHASE 2

(effective January 1, 2017)

Land Use Category	Unit	Impact Fee Rate (50% of Study Rate)
Single-Family Detached	Dwelling	$33
Multi-Family	Dwelling	$25
Mobile Home Park	Space	$26
Mobile Home	Dwelling	$26
RV Park	Space	$26
Retail/Commercial	1,000 sq. ft.	$46
Office	1,000 sq. ft.	$35
Industrial	1,000 sq. ft.	$5
Warehouse	1,000 sq. ft.	$5
Mini-Warehouse	1,000 sq. ft.	$5
Public/Institutional	1,000 sq. ft.	$30

AMENDED ATTACHMENT 2A

TRANSPORTATION IMPACT FEE RATE SCHEDULE – PHASE 1

(effective January 1, 2016 through December 31, 2016)

Land Use Category	Unit	Impact Fee Rate (50% of Study Rate)
Single-Family Detached	Dwelling	$1,077
Multi-Family	Dwelling	$675
Mobile Home Park	Space	$390
Mobile Home	Dwelling	$390
RV Park	Space	$390
Retail/Commercial	1,000 sq. ft.	$1,904
Office	1,000 sq. ft.	$1,118
Industrial	1,000 sq. ft.	$333
Warehouse	1,000 sq. ft.	$354
Mini-Warehouse	1,000 sq. ft.	$228
Public/Institutional	1,000 sq. ft.	$283

AMENDED ATTACHMENT 2B

TRANSPORTATION IMPACT FEE RATE SCHEDULE – PHASE 2

(effective January 1, 2017)

Land Use Category	Unit	Impact Fee Rate (100% of Study Rate)
Single-Family Detached	Dwelling	$2,155
Multi-Family	Dwelling	$1,351
Mobile Home Park	Space	$781
Mobile Home	Dwelling	$781
RV Park	Space	$781
Retail/Commercial	1,000 sq. ft.	$3,808
Office	1,000 sq. ft.	$2,237
Industrial	1,000 sq. ft.	$666
Warehouse	1,000 sq. ft.	$709
Mini-Warehouse	1,000 sq. ft.	$456
Public/Institutional	1,000 sq. ft.	$567

AMENDED ATTACHMENT 3A

CORRECTIONAL FACILITIES

IMPACT FEE RATE SCHEDULE – PHASE 1

(effective January 1, 2016 through December 31, 2016)

Land Use Category	Unit	Impact Fee Rate (25% of Study Rate)
Single-Family Detached	Dwelling	$48
Multi-Family	Dwelling	$30
Mobile Home Park	Space	$25
Mobile Home	Dwelling	$25
RV Park	Space	$25
Retail/Commercial	1,000 sq. ft.	$95
Office	1,000 sq. ft.	$67
Industrial	1,000 sq. ft.	$15
Warehouse	1,000 sq. ft.	$15
Mini-Warehouse	1,000 sq. ft.	$15
Public/Institutional	1,000 sq. ft.	$56

AMENDED ATTACHMENT 3B

CORRECTIONAL FACILITIES

IMPACT FEE RATE SCHEDULE – PHASE 2

(effective January 1, 2017)

Land Use Category	Unit	Impact Fee Rate (50% of Study Rate)
Single-Family Detached	Dwelling	$97
Multi-Family	Dwelling	$60
Mobile Home Park	Space	$51
Mobile Home	Dwelling	$51
RV Park	Space	$51
Retail/Commercial	1,000 sq. ft.	$191
Office	1,000 sq. ft.	$135
Industrial	1,000 sq. ft.	$30
Warehouse	1,000 sq. ft.	$30
Mini-Warehouse	1,000 sq. ft.	$30
Public/Institutional	1,000 sq. ft.	$113

AMENDED ATTACHMENT 4A

EDUCATIONAL SYSTEM

IMPACT FEE RATE SCHEDULE – PHASE 1

(effective August 1, 2015 through December 31, 2016)

Land Use Category	Unit	Impact Fee Rate (42% of Study Rate)
Single-Family Detached	Dwelling	$4,403
Multi-Family	Dwelling	$2,812
Mobile Home Park	Space	$3,564
Mobile Home	Dwelling	$3,564
RV Park	Space	$0
Retail/Commercial	1,000 sq. ft.	$0
Office	1,000 sq. ft.	$0
Industrial	1,000 sq. ft.	$0
Warehouse	1,000 sq. ft.	$0
Mini-Warehouse	1,000 sq. ft.	$0
Public/Institutional	1,000 sq. ft.	$0

AMENDED ATTACHMENT 4B

EDUCATIONAL SYSTEM

IMPACT FEE RATE SCHEDULE – PHASE 2

(effective January 1, 2017)

Land Use Category	Unit	Impact Fee Rate (50% of Study Rate)
Single-Family Detached	Dwelling	$5,242
Multi-Family	Dwelling	$3,348
Mobile Home Park	Space	$4,243
Mobile Home	Dwelling	$4,243
RV Park	Space	$0
Retail/Commercial	1,000 sq. ft.	$0
Office	1,000 sq. ft.	$0
Industrial	1,000 sq. ft.	$0
Warehouse	1,000 sq. ft.	$0
Mini-Warehouse	1,000 sq. ft.	$0
Public/Institutional	1,000 sq. ft.	$0

AMENDED ATTACHMENT 5A

LIBRARY IMPACT FEE RATE SCHEDULE

(effective January 1, 2016 through December 31, 2016)

Land Use Category	Unit	Impact Fee Rate (25% of Study Rate)
Single-Family Detached	Dwelling	$41
Multi-Family	Dwelling	$29
Mobile Home Park	Space	$31
Mobile Home	Dwelling	$31
RV Park	Space	$0
Retail/Commercial	1,000 sq. ft.	$0
Office	1,000 sq. ft.	$0
Industrial	1,000 sq. ft.	$0
Warehouse	1,000 sq. ft.	$0
Mini-Warehouse	1,000 sq. ft.	$0
Public/Institutional	1,000 sq. ft.	$0

AMENDED ATTACHMENT 5B

LIBRARY IMPACT FEE RATE SCHEDULE

(effective January 1, 2017)

Land Use Category	Unit	Impact Fee Rate (50% of Study Rate)
Single-Family Detached	Dwelling	$83
Multi-Family	Dwelling	$59
Mobile Home Park	Space	$62
Mobile Home	Dwelling	$62
RV Park	Space	$0
Retail/Commercial	1,000 sq. ft.	$0
Office	1,000 sq. ft.	$0
Industrial	1,000 sq. ft.	$0
Warehouse	1,000 sq. ft.	$0
Mini-Warehouse	1,000 sq. ft.	$0
Public/Institutional	1,000 sq. ft.	$0

AMENDED ATTACHMENT 6A

PARKS AND RECREATIONAL

IMPACT FEE RATE SCHEDULE – PHASE 1

(effective January 1, 2016 through December 31, 2016)

Land Use Category	Unit	Impact Fee Rate (25% of Study Rate)
Single-Family Detached	Dwelling	$89
Multi-Family	Dwelling	$63
Mobile Home Park	Space	$67
Mobile Home	Dwelling	$67
RV Park	Space	$0
Retail/Commercial	1,000 sq. ft.	$0
Office	1,000 sq. ft.	$0
Industrial	1,000 sq. ft.	$0
Warehouse	1,000 sq. ft.	$0
Mini-Warehouse	1,000 sq. ft.	$0
Public/Institutional	1,000 sq. ft.	$0

AMENDED ATTACHMENT 6B

PARKS AND RECREATIONAL

IMPACT FEE RATE SCHEDULE – PHASE 2

(effective January 1, 2017)

Land Use Category	Unit	Impact Fee Rate (50% of Study Rate)
Single-Family Detached	Dwelling	$178
Multi-Family	Dwelling	$126
Mobile Home Park	Space	$134
Mobile Home	Dwelling	$134
RV Park	Space	$0
Retail/Commercial	1,000 sq. ft.	$0
Office	1,000 sq. ft.	$0
Industrial	1,000 sq. ft.	$0
Warehouse	1,000 sq. ft.	$0
Mini-Warehouse	1,000 sq. ft.	$0
Public/Institutional	1,000 sq. ft.	$0

AMENDED ATTACHMENT 7A

FIRE RESCUE IMPACT FEE RATE SCHEDULE – PHASE 1

(effective January 1, 2016 through December 31, 2016)

Land Use Category	Unit	Impact Fee Rate (25% of Study Rate)
Single-Family Detached	Dwelling	$60
Multi-Family	Dwelling	$34
Mobile Home Park	Space	$17
Mobile Home	Dwelling	$17
RV Park	Space	$17
Retail/Commercial	1,000 sq. ft.	$67
Office	1,000 sq. ft.	$52
Industrial	1,000 sq. ft.	$9
Warehouse	1,000 sq. ft.	$9
Mini-Warehouse	1,000 sq. ft.	$9
Public/Institutional	1,000 sq. ft.	$98

AMENDED ATTACHMENT 7B

FIRE RESCUE IMPACT FEE RATE SCHEDULE – PHASE 2

(effective January 1, 2017)

Land Use Category	Unit	Impact Fee Rate (50% of Study Rate)
Single-Family Detached	Dwelling	$121
Multi-Family	Dwelling	$69
Mobile Home Park	Space	$34
Mobile Home	Dwelling	$34
RV Park	Space	$34
Retail/Commercial	1,000 sq. ft.	$135
Office	1,000 sq. ft.	$104
Industrial	1,000 sq. ft.	$19
Warehouse	1,000 sq. ft.	$19
Mini-Warehouse	1,000 sq. ft.	$19
Public/Institutional	1,000 sq. ft.	$196

AMENDED ATTACHMENT 8A

LAW ENFORCEMENT

IMPACT FEE RATE SCHEDULE – PHASE 1

(effective January 1, 2016 through December 31, 2016)

Land Use Category	Unit	Impact Fee Rate (25% of Study Rate)
Single-Family Detached	Dwelling	$64
Multi-Family	Dwelling	$40
Mobile Home Park	Space	$38
Mobile Home	Dwelling	$38
RV Park	Space	$38
Retail/Commercial	1,000 sq. ft.	$128
Office	1,000 sq. ft.	$125
Industrial	1,000 sq. ft.	$18
Warehouse	1,000 sq. ft.	$18
Mini-Warehouse	1,000 sq. ft.	$18
Public/Institutional	1,000 sq. ft.	$116

AMENDED ATTACHMENT 8B

LAW ENFORCEMENT

IMPACT FEE RATE SCHEDULE – PHASE 2

(effective January 1, 2017)

Land Use Category	Unit	Impact Fee Rate (50% of Study Rate)
Single-Family Detached	Dwelling	$129
Multi-Family	Dwelling	$80
Mobile Home Park	Space	$77
Mobile Home	Dwelling	$77
RV Park	Space	$77
Retail/Commercial	1,000 sq. ft.	$257
Office	1,000 sq. ft.	$250
Industrial	1,000 sq. ft.	$37
Warehouse	1,000 sq. ft.	$37
Mini-Warehouse	1,000 sq. ft.	$37
Public/Institutional	1,000 sq. ft.	$232

EXHIBIT 1

AMENDED APPENDIX B-2

REVISED TRANSPORTATION IMPACT FEE DISTRICT MAP AND

DESCRIPTION OF BOUNDARIES OF TRANSPORTATION IMPACT FEE DISTRICTS

POLK COUNTY ROAD IMPACT FEE DISTRICTS

A. North Impact Fee District
B. South Impact Fee District
C. East Impact Fee District
D. Central Impact Fee District
E. West Impact Fee District

OTHER MAP FEATURES

Streets
Major Roads
Railroads
Lakes
Municipalities

0 1.25 2.5 5 7.5 10 Miles

POLK COUNTY

MAP PREPARED BY:

Polk Transportation Planning Organization

MARCH 2015

POLK CITY
DAVENPORT
LAKELAND
LAKE ALFRED
HAINES CITY
AUBURNDALE
LAKE HAMILTON
WINTER HAVEN
DUNDEE
EAGLE LAKE
BARTOW
LAKE WALES
MULBERRY
HIGHLAND PARK
HILLCREST HEIGHTS
FT. MEADE
FROSTPROOF

Impact Fee District Boundaries

"A" = North Transportation Impact Fee District consisting of Traffic Analysis Zones 10, 13, 19, 56, 115, 194, 256, 275, 452, 456, 457, 462, 463, 469, 472-481, 650, 653, 673 and 674.

"B" = South Transportation Impact Fee District consisting of Traffic Analysis Zones 5, 27, 60, 61, 84, 191, 193, 204, 263, 264, 278, 279, 298-302, 305-308, 310-315, 318-324, 326-329, 332, 334-336, 338, 339, 345, 436, 464, 466, 470, 485, 487, 492, 501, 512, 514, 519, 522-533, 535-539, 543, 545-547, 551, 552, 555, 557-562, 565, 571, 572, 574, 578-629, 680, 682, 683, 685-688, 690, 694 and 695.

"C" = East Transportation Impact Fee District consisting of Traffic Analysis Zones 285-297, 449, 458-461, 482-484, 486, 488-491, 493-500, 502-511, 513, 515-518, 520, 521, 534, 540-542, 544, 549, 550, 553, 554, 556, 563, 564, 566, 567-570, 573, 575, 652, 675-679, 681 and 684.

"D" = Central Transportation Impact Fee District consisting of Traffic Analysis Zones 303, 304, 316, 317, 325, 330, 331, 333, 337, 340-344, 346-422, 424-435, 437-448, 450, 451, 453-455, 465, 467, 468, 478, 633-640, 646-649, 651, 663-672, 691, 692, 693 and 696.

"E" = West Transportation Impact Fee District consisting of Traffic Analysis Zones 1-4, 6-9, 11, 12, 14-18, 20-26, 28-55, 57-59, 62-83, 85-114, 116-190, 192, 195-203, 205-223, 225-234, 236-255, 257-262, 265-274, 276, 277, 280-284, 576, 577, 630-632, 641-645, 654, 656-662, 697 and 698.

EXHIBIT 2

AMENDED APPENDIX F-2

THE PARK IMPACT FEE DISTRICT MAP AND

DESCRIPTION OF BOUNDARIES OF PARK IMPACT FEE DISTRICTS

POLK COUNTY, FLORIDA
Properties and Recreation Areas
Legend

- Boat Ramps
- County Boat Ramp
- County Parks
- Impact Fee Districts

Data Sources:
Polk County Parks and Natural Resources
Boat Ramps - FFWCC

- Waterbodies
- Municipalities
- County Boundary
- Township Range
- Interstate
- US Highway
- State Highway
- County Highway

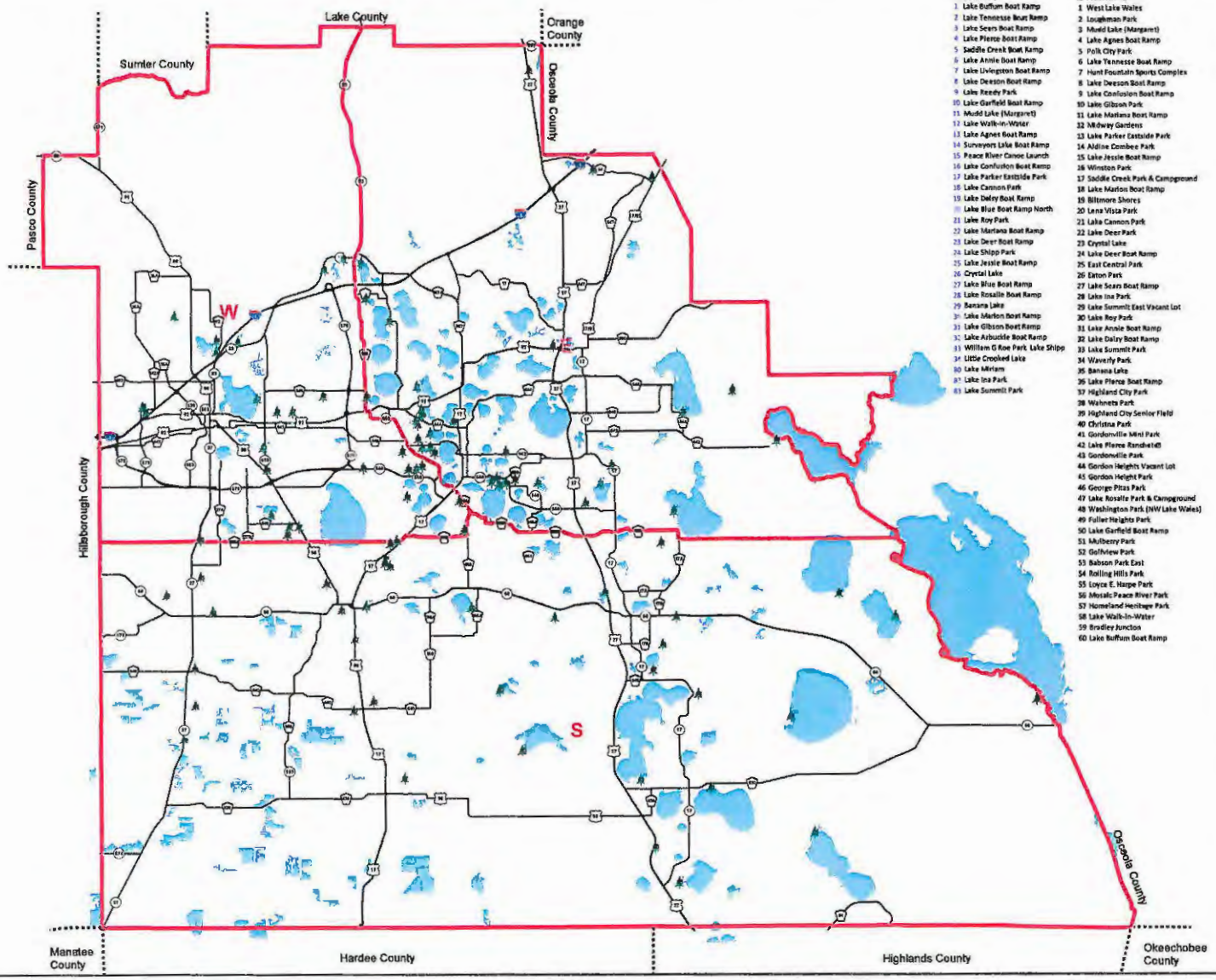
0 2 4 8 12 16 Miles

GENERALIZED INFORMATION
For Illustrative Purposes Only

POLK COUNTY
BOARD OF COUNTY COMMISSIONERS

Prepared by: Parks and Natural Resources

Path: H:\GIS\maps\Impact Fee Districts.mxd
Date Saved: 9/8/2014 3:18:37 PM



ID	Boat Ramp
1	Lake Buffum Boat Ramp
2	Lake Tennesse Boat Ramp
3	Lake Sears Boat Ramp
4	Lake Pierce Boat Ramp
5	Saddle Creek Boat Ramp
6	Lake Annie Boat Ramp
7	Lake Livingston Boat Ramp
8	Lake Deeson Boat Ramp
9	Lake Reedy Park
10	Lake Garfield Boat Ramp
11	Mudd Lake (Margaret)
12	Lake Walk-in-Water
13	Lake Agnes Boat Ramp
14	Surveyors Lake Boat Ramp
15	Peace River Canoe Launch
16	Lake Confusion Boat Ramp
17	Lake Parker Eastside Park
18	Lake Cannon Park
19	Lake Daisy Boat Ramp
20	Lake Blue Boat Ramp North
21	Lake Roy Park
22	Lake Mariana Boat Ramp
23	Lake Deer Boat Ramp
24	Lake Shipp Park
25	Lake Jessie Boat Ramp
26	Crystal Lake
27	Lake Blue Boat Ramp
28	Lake Rosalie Boat Ramp
29	Banana Lake
30	Lake Marion Boat Ramp
31	Lake Gibson Boat Ramp
32	Lake Arbuckle Boat Ramp
33	William G Roe Park Lake Shipp
34	Little Crooked Lake
80	Lake Miriam
82	Lake Ina Park
83	Lake Summit Park

ID	PARK NAME
1	West Lake Wales
2	Loughman Park
3	Mudd Lake (Margaret)
4	Lake Agnes Boat Ramp
5	Polk City Park
6	Lake Tennesse Boat Ramp
7	Hunt Fountain Sports Complex
8	Lake Deeson Boat Ramp
9	Lake Confusion Boat Ramp
10	Lake Gibson Park
11	Lake Mariana Boat Ramp
12	Midway Gardens
13	Lake Parker Eastside Park
14	Aldine Combee Park
15	Lake Jessie Boat Ramp
16	Winston Park
17	Saddle Creek Park & Campground
18	Lake Marion Boat Ramp
19	Biltmore Shores
20	Lena Vista Park
21	Lake Cannon Park
22	Lake Deer Park
23	Crystal Lake
24	Lake Deer Boat Ramp
25	East Central Park
26	Eaton Park
27	Lake Sears Boat Ramp
28	Lake Ina Park
29	Lake Summit East Vacant Lot
30	Lake Roy Park
31	Lake Annie Boat Ramp
32	Lake Daisy Boat Ramp
33	Lake Summit Park
34	Waverly Park
35	Banana Lake
36	Lake Pierce Boat Ramp
37	Highland City Park
38	Wahneta Park
39	Highland City Senior Field
40	Christina Park
41	Gordonville Mini Park
42	Lake Pierce Randhetell
43	Gordonville Park
44	Gordon Heights Vacant Lot
45	Gordon Height Park
46	George Pitas Park
47	Lake Rosalie Park & Campground
48	Washington Park (NW Lake Wales)
49	Fuller Heights Park
50	Lake Garfield Boat Ramp
51	Mulberry Park
52	Golfview Park
53	Babson Park East
54	Rolling Hills Park
55	Loyce E. Harpe Park
56	Mosaic Peace River Park
57	Homeland Heritage Park
58	Lake Walk-In-Water
59	Bradley Junction
60	Lake Buffum Boat Ramp

This GIS Map is a public resource of general information. Polk County BoCC makes no warranty, representation or guarantee as to the content, sequence, accuracy, timeliness or completeness of any of the database information provided herein.
The reader should not rely on the data provided herein for any reason. Polk County explicitly disclaims any representations and warranties, including, without limitation, the implied warranties of merchantability and fitness for a particular purpose.
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DESCRIPTION OF SOUTH IMPACT FEE DISTRICT FOR PARKS

Begin at the intersection of the west boundary of Polk County according to § 7.53 Fla. Stat. (2014) and Ewell Road; thence easterly along Ewell Road to the intersection of Ewell Road, South Florida Avenue (also known as State Road 37) and County Road 540A; thence continue easterly along County Road 540A to the northeast corner of the northwest quarter of the northwest quarter of Section 24, Township 29 South, Range 24 East, said corner being within the right of way of U.S. Highway 98; thence continue east along the north line of said Section 24 and the north line of Sections 19, 20, 21, 22 and 23, Township 29 South, Range 25 East to the intersection with U.S. Highway 17; thence northeast along said U.S. Highway 17 to the intersection with Bomber Road; thence easterly along Bomber Road to Rifle Range Road; thence northerly along Rifle Range Road to the intersection with Eloise Loop Road and a point hereinafter referred to as "POINT A"; thence southeasterly along Eloise Loop Road to Thompson Nursery Road; thence easterly along Thompson Nursery Road to the intersection of Thompson Nursery Road, U.S. Highway 27 and Chalet Suzanne Road; thence easterly along Chalet Suzanne Road to the intersection of Chalet Suzanne Road, Scenic Highway and Masterpiece Road; thence continue easterly and southerly along Masterpiece Road to the north line of Section 20, Township 29 South, Range 28 East; thence east along the north line of Sections 20, 21, 22, 23 and 24, Township 29 South, Range 28 East and the north line of Sections 19, 20, 21, 22, 23 and 24, Township 29 South, Range 29 East and the north line of Sections 19 and 20, Township 29 South, Range 30 East to the east boundary of the aforesaid Polk County; thence southerly, west and north along said boundary to the Point of Beginning.

DESCRIPTION OF EAST IMPACT FEE DISTRICT FOR PARKS

Begin at the aforementioned "POINT A" referred to in the south impact fee district description; thence northwesterly along Snively Avenue to the intersection of Snively Avenue, U.S. Highway 17 and Lake Shipp Drive South; thence continue northwesterly along Lake Shipp Drive South to Recker Highway; thence northwesterly along Recker Highway to U.S. Highway 92; thence westerly along U.S. Highway 92 to Berkley Road; thence northerly along Berkley Road to Commonwealth Avenue (Also known as State Road 33) thence northerly along Commonwealth Avenue and State Road 33 to the north boundary of the aforesaid Polk County; thence easterly and southerly along said boundary to the north line of Section 20, Township 29 South, Range 30 East; thence west along the north line of said Section 20 and the north line of Section 19, Township 29 South, Range 30 East and the north line of Sections 24, 23, 22, 21, 20 and 19, Township 29 South, Range 29 East and the north line of Sections 24, 23, 22, 21 and 20, Township 29 South, Range 28 East to Masterpiece Road; thence northerly and westerly along Masterpiece Road to the intersection of Masterpiece Road, Scenic Highway and Chalet Suzanne Road; thence westerly along Chalet Suzanne Road to the intersection of Chalet Suzanne Road, U.S. 27 and Thompson Nursery Road; thence westerly along Thompson Nursery Road to Eloise Loop Road; thence northwesterly along Eloise Loop Road to the Point of Beginning.

DESCRIPTION OF WEST IMPACT FEE DISTRICT FOR PARKS

Begin at the aforementioned "POINT A" referred to in the south impact fee district description; thence northwesterly along Snively Avenue to the intersection of Snively Avenue, U.S. Highway 17 and Lake Shipp Drive South; thence continue northwesterly along Lake Shipp Drive South to Recker Highway; thence northwesterly along Recker Highway to U.S. Highway 92; thence westerly along U.S. Highway 92 to Berkley Road; thence northerly along Berkley Road to Commonwealth Avenue (Also known as State Road 33) thence northerly along Commonwealth Avenue and State Road 33 to the north boundary of the aforesaid Polk County; thence westerly and southerly along said boundary to the intersection of said boundary of Polk County and Ewell Road; thence easterly along Ewell Road to the intersection of Ewell Road, South Florida Avenue (also known as State Road 37) and County Road 540A; thence continue easterly along County Road 540A to the northeast corner of the northwest quarter of the northwest quarter of Section 24, Township 29 South, Range 24 East, said corner being within the right of way of U.S. Highway 98; thence continue east along the north line of said Section 24 and the north line of Sections 19, 20, 21, 22 and 23, Township 29 South, Range 25 East to the intersection with U.S. Highway 17; thence northeast along said U.S. Highway 17 to the intersection with Bomber Road; thence easterly along Bomber Road to Rifle Range Road; thence northerly along Rifle Range Road to the intersection with Eloise Loop Road and the Point of Beginning.

This description was prepared on April 1, 2015 by Sam L. Thomas, P.S. M. #5867 County Surveyor for Polk County, Florida.

STATE OF FLORIDA)
)
COUNTY OF POLK)

I Stacy M. Butterfield, County Clerk and Comptroller for Polk County, Florida, hereby certify that the foregoing is a true and correct copy of Ordinance No.15-014 adopted by the Board on April 7th, 2015.

WITNESS my hand and official seal on this 9th day of April, 2015.

STACY M. BUTTERFIELD, CLERK

By: Alison Prevatt
Alison Prevatt
Deputy Clerk

STATE OF FLORIDA)
)
COUNTY OF POLK)

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