Financial Management Department
Purchasing Division
1112 Manatee Avenue West, Ste 803
Bradenton, FL 34205
Phone: (941) 749-3014
www.mymanatee.org

March 10, 2015

TO: All Proposers

SUBJECT:

Request For Proposal (RFP) #15-1079FL
Professional Consulting Services for Impact Fee Update

ADDENDUM #1

The following items are issued to add to, modify and clarify the Request For Proposal document. Proposals are to be submitted on the specified time and date due, in conformance with the additions and revision listed herein.

A. Clarification Requests as submitted by Proposer's

1. Will price be considered in the evaluation process?

   Yes.

2. How many meetings are anticipated to require to require consultant attendance in Tasks I, II and IV?

   This should be based on your project approach and cost control plan.

3. Can the County provide a copy of the study on which the educational facilities impact fees are based?

   Enclosure 1 – School Impact Fees, Tischler & Associates, Inc., dated January 8, 2004.

4. Will a proposal be rejected if the hard copies do not have protruding tabs?

   No, however the tabs do assist in the review of proposals by the Evaluation Committee.

5. What firm did the last impact fee study for Manatee County? Is the study available for review? How long ago was it?

   Enclosure 2 – Impact Fee Rate Study, Henderson, Young and Company, dated June 14, 2011.

No additional questions will be considered after the issuance of this Addendum.

Proposals are to be prepared as instructed in this Request For Proposals and shall be received at Manatee County Purchasing Office, Suite 803, 1112 Manatee Avenue West, Bradenton, Florida, FL 34205 **until 4:00 P.M., March 25, 2015.**

Cordially,

Frank G. Lambertson
Contracts Negotiator

dww

Enclosure 1

School Impact Fees

Manatee County, Florida

January 8, 2004

Prepared By

Tischler & Associates, Inc.

Fiscal, Economic and Planning Consultants

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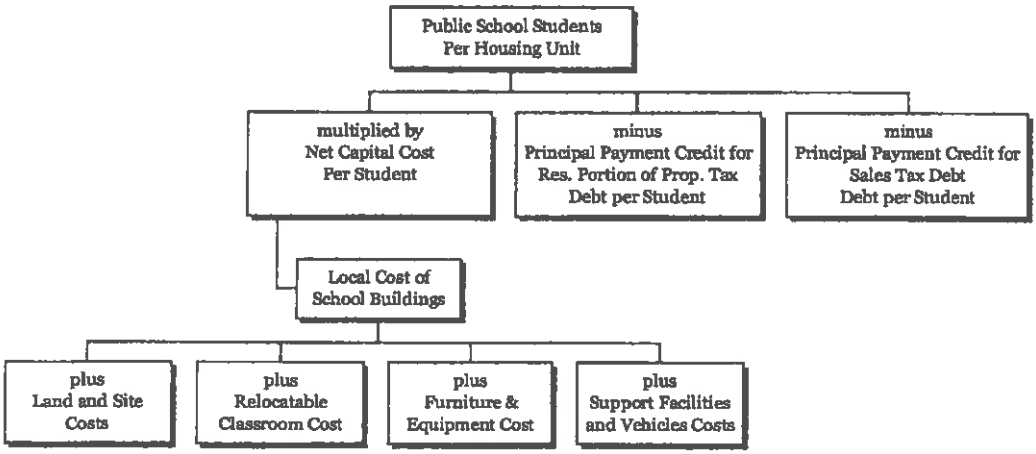
EXECUTIVE SUMMARY

Impact fees are one-time payments that are used to construct system improvements, such as public schools, needed to accommodate new development. Manatee County's school impact fees are proportionate to the capital facility service demands of new development. The impact fee methodology establishes an equitable allocation of the costs in comparison to the benefits received (i.e., capital improvements provided by the School Board).

The school impact fee methodology is based on current public school student generation rates, local costs, and level of service standards. Figure 1 illustrates the methodology used to calculate the fee. The basic formula used to derive the impact fees is to multiply student generation rates by the net capital cost of public schools per student. To avoid potential double payment for school facilities, credits for the residential portion of future principal payments on existing property tax debt and sales tax revenue debt are reflected in the maximum supportable impact fee per housing unit. Impact fees address the cost of five different types of facilities, including school sites, school buildings, relocatable classrooms, furniture and equipment and support facilities and vehicles.

Figure 1: Public School Impact Fee Methodology Chart



Based on the above methodology, the maximum supportable school impact fee schedule for Manatee County is shown in Figure 2 below. School impact fees will continue to be imposed per housing unit, with varying amounts by type of housing.

Figure 2: Maximum Supportable School Impact Fee Schedule

Impact Fee Per Housing Unit	*Elementary*	*Middle*	*High*	*TOTAL*
Single Family Detached	$2,519	$1,199	$2,167	$5,886
Townhouse/Duplex	$1,816	$779	$1,392	$3,987
Mobile Home	$271	$117	$154	$542
All Other Residential	$924	$324	$512	$1,760

The next section of this report documents each cost factor and Level-Of-Service (LOS) standard used in the Manatee County school impact fee calculations. The final section of this report discusses implementation and administration of the fees.

MANATEE COUNTY PUBLIC SCHOOL IMPACT FEES

The recommended public school impact fees are based on local data and existing level of service standards. These factors are explained in the following paragraphs and tables.

Public School Students per Housing Unit

TA used 2000 U.S. Census 5% Public Use Microdata Sample (PUMS) files to estimate student generation rates. The term "student generation rate" refers to the number of public school students per housing unit in Manatee County. Public school students are a subset of school-age children, which includes students in private schools and home-schooled children. Figure 3 lists pupil generation rates by housing type in Manatee County in 2000.

Figure 3 - Student Generation Rates 2000

2000 Estimated Public School Students by Type of Housing

	Elementary	*Middle*	*High*	*All Grades*
Single Family Detached	10,781	5,664	7,272	23,717
Townhouse/Duplex	2,088	989	1,255	4,332
Mobile Home	516	245	229	990
All Other Residential	1,929	747	838	3,514
TOTAL	15,314	7,645	9,594	32,553
	Actual Unweighted FTE in 2000=>			32,772

Source: U.S. Census Bureau, 2000 Public Use Microdata 5% Sample.

Housing Units by Type - 2000

Single Family Detached	62,753
Townhouse/Duplex	16,865
Mobile Home	27,891
All Other Residential	30,619
TOTAL	138,128

Source: 2000 U.S. Census

Estimated Public School Students Per Housing Unit - 2000

	Elementary	*Middle*	*High*	*All Grades*
Single Family Detached	0.173	0.091	0.117	0.380
Townhouse/Duplex	0.125	0.059	0.075	0.259
Mobile Home	0.019	0.009	0.008	0.036
All Other Residential	0.063	0.025	0.028	0.116

Using the Single Family Detached, Elementary rate of .173 as an example, the first step is to divide the estimated number of elementary school students in single family detached houses by the total number of single family detached housing units (10,781/62,753 = .172). This can be thought of as a "raw" pupil generation rate. The next step is to adjust this "raw" rate by comparing the total number of estimated public school students in 2000 to the actual total enrollment in 2000. This done by first dividing the total actual enrollment by the estimated total enrollment (32,772/32,553 = 1.007) to determine the adjustment factor. This adjustment factor is then multiplied by

the "raw" rate to determine the pupil generation factor in 2000 (1.007 x .172 = .173). This calculation is repeated for each type of housing unit for each category of students.

The 2000 student generation rates are then adjusted to 2003 by comparing estimated enrollment to actual enrollment data. The adjusted rates for 2003 are shown at the bottom of Figure 4 below.

Figure 4 - Student Generation Rates 2003

Elementary School Students Per Housing Unit in Spring 2003

	Housing Units	*Estimated Students*	*Actual FTE Students*	*Adjusted Multipliers*	
Single Family Detached	69,579	12,034		0.185	12,902
Townhouse/Duplex	19,545	2,436		0.134	2,612
Mobile Home	28,602	533		0.020	571
All Other Residential	31,481	1,997		0.068	2,141
	149,207	17,000	18,226		18,226

Middle School Students Per Housing Unit in Spring 2003

	Housing Units	*Estimated Students*	*Actual FTE Students*	*Adjusted Multipliers*	
Single Family Detached	69,579	6,322		0.087	6,086
Townhouse/Duplex	19,545	1,154		0.057	1,111
Mobile Home	28,602	253		0.009	243
All Other Residential	31,481	773		0.024	744
	149,207	8,502	8,184		8,184

High School Students Per Housing Unit in Spring 2003

	Housing Units	*Estimated Students*	*Actual FTE Students*	*Adjusted Multipliers*	
Single Family Detached	69,579	8,117		0.103	7,186
Townhouse/Duplex	19,545	1,464		0.066	1,296
Mobile Home	28,602	236		0.007	209
All Other Residential	31,481	867		0.024	768
	149,207	10,685	9,460		9,459

2003 Public School Students Per Housing Unit (adjusted)

	Elementary	*Middle*	*High*	*All Grades*
Single Family Detached	0.185	0.087	0.103	0.376
Townhouse/Duplex	0.134	0.057	0.066	0.257
Mobile Home	0.020	0.009	0.007	0.036
All Other Residential	0.068	0.024	0.024	0.116
All Hsg Types (blended)	0.122	0.055	0.063	0.240

Using the Single Family Detached, Elementary rate of .185 as an example, the first step is to estimate the number of elementary school students in single family detached housing units by multiplying the .173 rate in 2000 from Figure 3 by total number of single family detached housing units in 2003 (.173 x 69,579 = 12,034). An adjustment

factor is then calculated by dividing the actual enrollment of elementary students in 2003 by the total estimated number of elementary school students in 2003 (18,226/17,000 = 1.072). The .173 rate in 2000 is multiplied by 1.072 to determine the 2003 elementary school student rate for single family detached housing units of .185 (.173 x 1.072 = .185). This calculation is repeated for each type of housing unit for each category of students.

Building and Site Area Standards

Figures 5, 6 and 7 provide inventories of existing public schools in Manatee County. The data contained in these tables are used to derive LOS standards for school sites, buildings and relocatable classrooms. The LOS standards are then used to determine capital costs per student in the impact fee calculations.

As indicated in Figure 5, elementary school buildings have approximately 2.67 million square feet of floor area. The average elementary school site in Manatee County is 15 acres. Also, the average elementary school has approximately 84,000 square feet of permanent building with 4 relocatable classrooms. In the current school year, there are 18,973 FTE elementary students enrolled. The LOS standards are conservatively derived from the cumulative elementary school capacity of 23,128 students versus the lower figure FTE figure of 18,973. Dividing the total building area by the student capacity yields a standard of 112 square feet of school building per elementary student. At the elementary school level, student capacity is 100% of the State permanent building student stations.

Figure 5 – Inventory of Elementary Schools

Elementary School	*Site Acreage*	*Building Sq. Ft.*	*Relocatable Classrooms*	*Student Capacity*	*SY 03-04 FTE*
Abel	10	74,007	3	756	595
Anna Maria	9	35,634	7	357	302
Ballard	9	58,328	0	655	568
Bashaw	19	90,454	1	816	605
Bayshore	12	87,371	8	808	853
Blackburn	24	96,847	25	751	1022
Braden River	15	92,880	1	803	603
Daughtrey	21	81,607	10	946	676
Duette	19	6,157	0	0	16
Freedom	21	110,049	0	933	453
Kinnan	15	104,260	6	867	819
Manatee	6	88,604	2	566	409
McNeal	20	110,110	0	933	823
Miller	20	89,739	3	801	641
Moody	10	71,362	7	725	747
Myakka City	9	63,312	4	500	425
Oneco	10	102,698	0	848	741
Orange Ridge	11	109,066	8	988	773
Palm View	12	95,114	3	688	603
Palma Sola	16	84,317	2	749	608
Palmetto	9	96,399	2	876	810
Prine	15	88,999	14	708	788
Rowlett	15	103,868	5	821	734
Samoset	7	56,449	3	581	453
Sea Breeze	10	87,519	0	862	754
*Stewart	10	59,412	1	621	507
Tara	15	108,587	5	870	807
Tillman	20	97,964	7	809	679
Wakeland	20	73,993	9	805	458
Witt	15	101,253	1	865	701
*New Elem "C"	40	74,050	0	820	0
Total	464	2,600,409	137	23,128	18,973
Average	15	83,884	4	746	612
Standards	**0.0201**	**112**	**0.0059**		

Current data on middle schools are shown in Figure 6. Middle schools have a total building area 1.26 million square feet. Manatee County has acquired 233 acres of land for middle schools, or an average of 26 acres per site. On average, there are 6 relocatable classrooms per middle school. Due to the School Board's local programs and operational characteristics, the student capacity of a middle school is 90% of the permanent building student stations, as determined by the State. Based on the cumulative capacity of 9,919 students, the middle school building standard is 127 square feet per student.

Figure 6 – Inventory of Middle Schools

Middle School	*Site Acreage*	*Building Sq. Ft.*	*Relocatable Classrooms*	*Student Capacity*	*SY 03-04 FTE*
Braden River	25	154,025	5	1,279	1,321
Haile	28	149,210	9	1,101	1,236
Harllee	20	124,819	7	1,057	713
Johnson	29	157,734	3	1,232	863
King	18	104,488	12	1,039	1,002
Lee	40	134,360	5	1,068	971
Lincoln	23	142,832	6	1,130	1,113
Sugg	20	124,450	4	976	902
*New Middle "AA"	30	165,191	0	1,037	0
Total	233	1,257,109	51	9,919	8,121
Average	**26**	**139,679**	**6**	**1,102**	**902**
Standards	**0.0235**	**127**	**0.0051**		

Figure 7 provides an inventory of high schools in Manatee County. High school buildings have a combined floor area of 1.43 million square feet. The average high school site is 58 acres. The current average is eight relocatable classrooms per high school. At the high school level, the actual FTE count of 9,790 students in used since it is higher than the estimated capacity of 9,557 students. This results in a current standard of 146 square feet of school building per high school student.

Figure 7 – Inventory of High Schools

High School	*Site Acreage*	*Building Sq. Ft.*	*Relocatable Classrooms*	*Student Capacity*	*SY 03-04 FTE*
Bayshore	40	256,412	0	1,872	1,828
Lakewood Ranch	98	271,960	19	1,904	2,430
Manatee	38	284,081	11	2,049	2,083
*Palmetto (new wing)	59	264,520	11	1,726	1,588
Southeast	53	351,444	0	2,006	1,861
Total	288	1,428,417	41	9,557	9,790
Average	58	285,683	8	1,911	1,958
Standards	**0.0294**	**146**	**0.0042**		

Cost of School Sites

As indicated in Figure 8, the average cost per acre for school sites acquired since 1994 is approximately $46,000 per acre. School Board staff provided documentation of the costs that are summarized below.

Figure 8 – Recent School Site Acquisitions

School	Year	Cost	Acres	Cost per Acre Rounded
High School "AAA"	2002	$12,071,920	195.00	$62,000
McNeal Elementary/ AA	2002	$334,891	50.00	$7,000
Matzke Expansion	2001	$328,000	8.70	$38,000
Kinnan Elementary	1999	$629,915	16.60	$38,000
Rowlett Elementary	1999	$544,109	15.00	$36,000
Palmetto High Expansion	1997	$480,000	19.80	$24,000
Lee Middle	1994	$1,500,000	40.00	$38,000
TOTAL		$15,888,835	345.10	$46,000

Local Cost of School Buildings

As shown in Figure 9, cost estimates for new construction are $121 per square foot for elementary schools, $108 per square foot for middle schools and $151 per square foot for secondary schools. These cost factors reflect the cost of building construction, which must be reduced to the local share for the purpose of deriving school impact fees. For the dozen projects listed below, Manatee County provided approximately 84% of the capital funding.

Figure 8 – Local Cost of School Construction Projects

School Project	Year Started	Construction Cost	Square Feet	Cost Per Sq. Ft. (excluding land)	State Construction Funding
Elementary Schools					
Prine	2003	$14,286,155	110,088		$0
Bayshore	2003	$13,380,333	110,088		$0
Anna Maria	2003	$6,970,532	49,074		$0
New Elem "C"	2003	$12,104,984	74,050		$0
Freedom	2002	$13,741,084	110,049		$2,039,611
McNeal	2002	$13,039,130	110,110		$7,118,695
Ballard	1999	$7,918,656	58,328		$1,839,819
Rowlett	1999	$9,250,783	103,868		$7,967,986
Samoset	1999	$7,518,994	56,449		$0
Kinnan	1998	$8,842,439	104,260		$7,647,365
Subtotal		$107,053,090	886,364	$121	$26,613,476
Middle Schools					
New Middle "AA"	2003	$16,189,079	165,191		$0
Lee	1998	$12,782,737	124,875		$10,118,257
Lincoln	1998	$15,291,940	137,731		$8,255,823
Haile	1996	$16,344,605	135,635		$0
Subtotal		$60,608,361	563,432	$108	$18,374,080
High Schools					
New High "AAA"	2003	$ 43,991,397	282,187		
PHS New Wing	2003	$ 3,593,246	22,702		$1,135,966
Bayshore	1997	$ 30,335,341	211,050		$0
Lakewood Ranch	1996	$ 35,354,439	264,693		$0
Subtotal		$118,274,623	781,238	$151	$1,135,966
All Schools		$285,936,074			$46,123,522
Percent from State Funding (all schools)					16%
Local Share of School Project Costs					84%

Relocatable Classrooms Cost

School Board staff determined that Manatee County is currently spending approximately $97,000 in capital cost for a relocatable classroom. This cost includes construction that meets current standards of the Florida Building Code, site costs such as ramps and utilities, plus transportation of the structure to the school. However, this figure does not include covered walkways.

Furniture & Equipment Cost

School impact fees include a cost factor for building contents such as furniture, fixtures and equipment. As shown in Figure 10, local expenditures for furniture and equipment accounted for approximately 8.6% to the total cost of recently constructed schools. This amount is significantly less than the 15% multiplier that is commonly used to estimate costs for furniture and equipment. Dividing the cost of furniture and equipment by the number of permanent building student stations at the new schools yields an average cost of $1,417 per student.

Figure 10 – Cost of Furniture and Equipment

Location	*School Level*	*Total Cost*	*Local Expenditure on Furniture & Equipment*	*Permanent Building Student Stations*
Rowlett	Elementary	$10,259,307	$1,158,167	822
Kinnan	Elementary	$9,840,990	$1,145,694	822
McNeal	Elementary	$14,236,380	$1,197,250	820
Freedom	Elementary	$14,886,380	$1,145,296	820
New Elem "C"	Elementary	$12,913,218	$1,039,263	820
Lee	Middle	$14,482,849	$1,906,886	1,161
New Middle "AA"	Middle	$17,657,271	$1,468,192	1,152
Haile	Middle	$17,431,445	$1,086,840	1,178
Lakewood Ranch	High	$38,084,933	$3,389,385	1,985
New High "AAA"	High	$47,033,397	$3,042,000	2,000
PHS New Wing	High	$3,924,546	$331,100	350
TOTAL		$200,750,716	$16,910,073	11,930

Furniture and Equipment Cost Per Student	**$1,417**
Furniture and Equipment Pct of Total Cost	**8.4%**

Cost of Support Facilities and Vehicles

As shown in Figure 11, Manatee County School Board has approximately $28 million in support facilities, such as the Matzke Complex and the administration building in downtown Bradenton. As the number of students and schools grows, there will be incremental need for additional support facilities. Based on the current enrollment, the average cost of support facilities is $760 per student.

Motor vehicles represent another major capital cost item that must be provided by Manatee County in order to accommodate new development. The current fleet of motor vehicles has an average cost of $689 per FTE student. Impact fee revenue for vehicles may only be used to expand the School Board fleet to meet growth-related needs. Operating and maintenance costs, as well as vehicle replacement costs, are not eligible for impact fee funding.

Figure 11 – Inventory of Support Facilities and Vehicles

Location	*Type of Building*	*Square Feet*	*Cost Per Sq. Ft.*	*Replacement Cost*
Matzke Complex	office/O&M/whse	142,569	$120	$17,108,280
Instructional Center	staff support	19,609	$120	$2,353,080
Administration Bldg	office/boardroom	57,229	$150	$8,584,350
TOTAL		219,407	$128	$28,045,710
			FTE Students	36,884
			Average Cost Per Student	$760

Type of Vehicle		*Units in Service*	*Local Cost Per Unit*	*Replacement Cost*
Yellow Fleet (buses)		251	$78,000	$19,578,000
TOTAL		484	$52,486	$25,403,000
			FTE Students	36,884
			Average Cost Per Student	$689

Credit for Future Revenues

A general requirement that is common to impact fee methodologies is the evaluation of credits. A revenue credit may be necessary to avoid potential double payment situations arising from one-time impact fee plus the payment of other revenues that may also fund growth-related capital improvements. The determination of credits is dependent upon the impact fee methodology used in the cost analysis. There are three basic approaches used to calculate impact fees and each is linked to different credit methodology.

The first major type of impact fee method is a buy-in approach. This method is used for facilities that have adequate capacity to accommodate new development for at least a five to six year time frame, which is the typical horizon for a Capital Improvements Plan (CIP). The rationale for the buy-in approach is that new development is paying for its share of the useful life or remaining capacity of the existing facility. When using the buy-in approach, it is important to determine whether new development has already contributed toward the cost of existing public facilities (i.e., a past revenue credit). Outstanding principal and interest payments are typically subtracted from the value of the asset that was oversized for new development.

A second basic approach used to calculate impact fees is the incremental expansion cost method. This method documents current LOS standards and it is best suited for public facilities that will be expanded incrementally in the future. Because Manatee County will continue to provide additional schools that are similar to those already in use, the incremental expansion cost method is appropriate for public schools. Because new development will be required to provide front-end funding of school capacity, there is a potential for double payment of capital costs due to future principal payments on existing debt for schools. A credit is not necessary for interest payments because interest costs were not included in the impact fees.

A third basic approach used to calculate impact fees is the plan-based method. This method is based on future capital improvements needed to accommodate new development. The plan-based method may be used for public facilities that have

commonly accepted service delivery standards to determine the need for future projects (e.g., water and sewer systems) or the jurisdiction plans to significantly increase the current LOS standards and it has a financially feasible strategy to cover the cost of existing deficiencies. If a plan-based approach is used to derive impact fees, the credit evaluations should focus on future bonds and revenues that will fund planned capital improvements.

Given the incremental expansion cost approach used to derive school impact fees, Manatee County should provide a credit for future principal payments on existing debt obligations, as shown in Figure 12. New residential units that pay school impact fees will also contribute to future principal payments that will be paid from property tax revenue and sales tax revenue. To account for the time value of money, annual principal payments per student are discounted using a net present value formula.

The sales tax revenue bonds are fully credited to residential development which is a conservative assumption given the number of seasonal visitors to Manatee County. The property tax backed bonds are credited at a rate of 78% to residential development since residential property accounts for 78% of the taxable value for operating purposes of real property in Manatee County in 2003 (based on data from the Manatee County Property Appraisers' website for Real Property Parcel Count – Final 2003).

Figure 12 - Principal Payment Credit Per Student

Year	Sales Tax Revenue Bond	Students (FTE)	Credit Per Student	COP Refunding 1996	COP Refunding 1998	COP Refunding 1996 (78% Residential Portion)	COP Refunding 1998 (78% Residential Portion)	Total Residential COP Refunding Debt Service	Students (FTE)	Credit Per Student
2004	$0	36,884	$0	$2,280,000	$365,000	$1,778,400	$284,700	$2,063,100	36,884	$56
2005	$0	38,338	$0	$2,400,000	$385,000	$1,872,000	$300,300	$2,172,300	38,338	$57
2006	$2,000,000	39,538	$51	$2,525,000	$400,000	$1,969,500	$312,000	$2,281,500	39,538	$58
2007	$8,240,000	40,738	$202	$2,665,000	$415,000	$2,078,700	$323,700	$2,402,400	40,738	$59
2008	$8,440,000	41,938	$201	$0	$3,245,000	$0	$2,531,100	$2,531,100	41,938	$60
2009	$8,825,000	43,633	$202	$0	$3,390,000	$0	$2,644,200	$2,644,200	43,633	$61
2010	$9,105,000	45,203	$201	$0	$3,545,000	$0	$2,765,100	$2,765,100	45,203	$61
2011	$9,425,000	46,773	$202	$0	$3,710,000	$0	$2,893,800	$2,893,800	46,773	$62
2012	$9,825,000	48,343	$203	$0	$3,885,000	$0	$3,030,300	$3,030,300	48,343	$63
2013	$10,240,000	49,913	$205	$0	$4,075,000	$0	$3,178,500	$3,178,500	49,913	$64
2014	$10,755,000	51,483	$209	$0	$4,270,000	$0	$3,330,600	$3,330,600	51,483	$65
2015	$11,290,000	53,053	$213	$0	$4,485,000	$0	$3,498,300	$3,498,300	53,053	$66
2016	$11,855,000	54,623	$217	$0	$4,705,000	$0	$3,669,900	$3,669,900	54,623	$67
2017	$12,340,000	56,193	$220	$0	$4,930,000	$0	$3,845,400	$3,845,400	56,193	$68
2018	$0	57,763	$0	$0	$5,170,000	$0	$4,032,600	$4,032,600	57,763	$70
2019	$0	59,333	$0	$0	$5,425,000	$0	$4,231,500	$4,231,500	59,333	$71
2020	$0	60,903	$0	$0	$5,690,000	$0	$4,438,200	$4,438,200	60,903	$73
2021	$0	62,473	$0	$0	$5,965,000	$0	$4,652,700	$4,652,700	62,473	$74
TOTAL	$112,340,000		$2,326	$9,870,000	$64,055,000	$7,698,600	$49,962,900			$1,154
		Discount Rate	5.50%						Discount Rate	5.50%
		Net Present Value	$1,462						Net Present Value	$705

The total credit per student is $2,167 ($1,462 + $705 = $2,167).

Impact Fees for Public Schools

Key factors used to derive school impact fees are summarized in Figure 13. Student generation rates (i.e., public school students per housing unit, by residential type) are multiplied by the capital cost per student to yield the maximum supportable impact fee. The impact fee schedule shown below includes a recommended credit for future principal payments on bonds used to construct existing school facilities.

Figure 13 - School Impact Fee Calculations

Public School Children Per Housing Unit	*Elementary*	*Middle*	*High*	*TOTAL*
Single Family Detached	0.185	0.087	0.103	0.376
Townhouse/Duplex	0.134	0.057	0.066	0.257
Mobile Home	0.020	0.009	0.007	0.036
All Other Residential	0.068	0.024	0.024	0.116

Level Of Service Standards				*Wt Avg*
Acreage Per Student	0.0201	0.0235	0.0294	
Land Cost Per Acre	$46,000	$46,000	$46,000	
Land Cost Per Student	$923	$1,081	$1,353	$1,147
Square Feet Per Student	112	127	146	
Building Construction Cost Per Square Foot	$121	$108	$151	
Local Share of Building Construction Cost	84%	84%	84%	
Building Construction Cost Per Student	$11,389	$11,434	$18,526	$14,108
Relocatable Classrooms Per 1,000 Students	0.0059	0.0051	0.0042	
Cost Per Relocatable Classroom	$97,000	$97,000	$97,000	
Relocatable Classrooms Cost Per Student	$575	$499	$406	$503
Furniture & Equipment Costs Per Student	$1,417	$1,417	$1,417	$1,417
Support Facilities Cost Per Student	$760	$760	$760	$760
Vehicles/Equipment Cost Per Student	$689	$689	$689	$689
Total Capital Cost Per Student	$15,753	$15,880	$23,152	$18,917
Principal Payment Credit Per Student	$2,167	$2,167	$2,167	$2,167
Net Capital Cost Per Student	$13,586	$13,713	$20,985	$16,750

Impact Fee Per Housing Unit	*Elementary*	*Middle*	*High*	*TOTAL*
Single Family Detached	$2,519	$1,199	$2,167	$5,886
Townhouse/Duplex	$1,816	$779	$1,392	$3,987
Mobile Home	$271	$117	$154	$542
All Other Residential	$924	$324	$512	$1,760

IMPLEMENTATION AND ADMINISTRATION

TA recommends that Manatee County adhere to the following accounting practices. Impact fees should be placed in a separate fund and accounted for separately and only used for the purposes authorized by the Manatee County impact fee ordinance. Interest earned on the separate fund should be credited to the fund. School Board staff should prepare an annual statement on impact fee collections and expenditures.

All costs in the impact fee calculations are given in current dollars with no assumed inflation rate over time. Necessary cost adjustments can be made as part of the recommended annual evaluation and update of fees. One approach is to adjust for inflation in construction costs by means of an index like the one published by Engineering News Record (ENR). This index could be applied against the adopted fee schedule. If cost estimates change significantly, Manatee County should redo the fee calculations.

If a specific development proposal is expected to have significantly different demand generators than those used in this study, the Manatee County School Board may allow or require a developer to submit an independent impact fee analysis with adequate documentation of alternative factors. Administrative procedures for the independent analysis should be included in the ordinance that implements the impact fees.

Specific policies and procedures related to site-specific credits should be addressed in the ordinance that establishes the school impact fees. Project improvements normally required as part of the development approval process are not eligible for credits against impact fees. If a developer constructs or provides a system improvement that was included in the fee calculations, it will be necessary for Manatee County to either reimburse the developer or provide a credit against the fees for the system improvement. The developer must provide sufficient documentation of the actual cost incurred for the system improvement. Manatee County should only agree to pay the lesser of the actual construction cost or the estimated cost used in the impact fee

analysis. If the County pays more than the cost used in the fee analysis, there will be insufficient fee revenue.

Geographic Zones

Because of a number of factors, a single zone is appropriate for collection and expenditure of impact fees. First, the opening of new or enlarged schools results in a relatively frequent opportunity to reconfigure school attendance zones. Second, the School District has adopted School Choice that allows significant movement of students outside of a school's attendance zones. Third, there have been ten magnet school programs created to date that attract students interested in a particular school's magnet program from outside of the designated school attendance zone. It is expected that additional magnet school programs will be considered and adopted in the future. Finally, there continues to exist some busing designed to assure diversity of student population between the schools.

Enclosure 2

IMPACT FEE RATE STUDY

FOR

ROADS,
PARKS,
PUBLIC SAFETY,
AND
LAW ENFORCEMENT

IN

MANATEE COUNTY, FLORIDA

Henderson
Young &
Company

June 14, 2011

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INTRODUCTION

Purpose

This study presents impact fees for four types of public facilities in Manatee County, Florida: roads, parks, public safety and law enforcement.

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

Local governments charge impact fees for several reasons: 1) to obtain revenue to pay for some of the cost of new public facilities, 2) to implement a public policy that new development should pay a portion of the cost of facilities that it requires, and that existing development should not pay all of the cost of such facilities, and 3) to assure that public facilities will be constructed concurrently with development.

This study of impact fees for Manatee County (1) describes the methodology that is used to develop the fees, (2) presents the formulas, variables and data that is the basis for the fees, and (3) documents the calculation of the fees. The methodology is designed to comply with the requirements of court cases and statutes of the State of Florida.

Organization of the Study

The study contains five chapters:

Chapter 1, this introduction, summarizes the rules for developing impact fees that have resulted from several court cases and Florida statutes.

Chapters 2 – 5 document the impact fees for roads, parks, public safety and law enforcement. Each chapter includes an explanation of the

methodology, data, assumptions, formulas, variables, and the calculation of the impact fees.

Rules for Developing Impact Fees

There are several significant court cases that guide the development of impact fees in Florida. The following three cases affect impact fees for Manatee County: Contractors and Builders Association of Pinellas County v. City of Dunedin, 329 So.2d 314 (Fla. 1976); Hollywood, Inc. v. Broward County, 431 So.2d 606 (Fla. 4th DCA 1983); and Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County, 446 So.2d 140 (Fla. 4th DCA 1983). The Local Government Comprehensive Planning and Land Development Regulation Act (1985, amended 1986 and 1993) and F.S. 163.31801 also touch on some aspects of impact fees.

The court cases and legislation provide direction in four broad areas of the development of impact fees: (1) who pays, and how much (the "fair share" rules), (2) where and how the fee can be used (the "nexus of benefit" rules), (3) offsets against the fee (the "credits" rules), and (4) sources of data used to calculate the fee (the "most recent and local data" rule).

1. Fair Share Rules

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

- It is permitted to distinguish among different types of growth in establishing fee amounts (i.e., impact fee rates can be based on the

type of land use, such as residential, retail, office, commercial, industrial, and other types of construction)

- Fee-payers should be able to pay a smaller fee if they can demonstrate that their development will have less impact than is presumed in the calculation of the impact fee schedule for their classification of property and such reduced needs must be permanent and enforceable (i.e., through land use restrictions).

- Costs of facilities that will be used by new growth and existing users must be apportioned between the two groups in determining the amount and expenditure of the fee, or the cost charged to impact fees must be based on levels of service so that new and existing development are provided equal levels of service (thus insuring that new development does not pay for existing development's share of facility costs).

2. Nexus of Benefit Rules

The nexus of benefit rules require a reasonable connection (1) between the need for public capital facilities and the growth from the fee-paying development, and (2) between the expenditure of fee revenue and the benefits received by the fee-paying development.

There are many ways that the nexus of benefit can be established, including personal use and use by others in the family or business (direct benefit), use by persons who provide goods or services to the fee-paying property (indirect benefit), and geographical proximity (presumed benefit).

Where possible, there should be a geographical relationship, but there is no specific limit on the distance between a fee-paying development and a public capital facility that is built with the impact fees. Some impact fees are collected and expended within service areas that are smaller than the jurisdiction that is collecting the fees in order to meet the nexus of benefit requirement regarding the relationship between impact fees and the development that pays (and benefits from) the fees. Other impact fees do not

use service areas because such "districts" are not necessary to establish the relationship between the fee and the development.

Another issue that affects the nexus of benefits for impact fees is the type of property that receives the benefits (residential or non-residential). Impact fees are charged to properties that benefit from such facilities. Roads, public safety and law enforcement facilities benefit all types of land uses, therefore those impact fees are charged to all types of land uses. Parks are primarily for the benefit of residential property, therefore park impact fees are charged only to residential land uses.

Another nexus of benefit requirement is that fee revenue must be expended within a reasonable period of time after it is paid, but there is no specific maximum limit that applies to all impact fee expenditures. If the local government fails to expend the impact fee payments within a reasonable period of time of receipt of such payments the developer can obtain a refund of the impact fees.

Fee revenue must be earmarked for specific uses related to the type of public capital facilities for which the impact fee was charged.

In general, explicit limitations on the use of fees must be adequate to guide government personnel to produce the required nexus of benefits.

3. Credits Rules

The credits rules reduce impact fees in two ways. First, the fees calculated in this study reflect reductions of project costs by the amount of other revenues that the County will use for the same public capital facilities that are the basis for the impact fee for new development. Second, a fee-payer may have the amount of impact fees reduced to reflect contributions of land, cash, facilities, or other assets that meet the same need as the fee. The first credit is included in

the calculations in this study, but the second credit is calculated on a case-by-case basis at the time the impact fee is due.

The court cases and legislation do not prohibit the government from establishing reasonable constraints on determining credits. In particular, the government should require that the quality of a donated public facility conforms to adopted County standards for such facilities, or at least be comparable to similar County facilities. The government should also require a rational nexus of benefit between a contribution and the fee-paying property that receives a credit.

4. Most Recent and Local Data Rule

The data in this study of impact fees in Manatee County, Florida was provided by Manatee County, unless a different source is specifically cited.

The data source rule is derived from F.S. 163.31801 (3) (a), "... the calculation of the impact fee [is required to] be based on the most recent and localized data." In order to fulfill this requirement, this impact fee rate study used the most recent data available from Manatee County at the time the research was assembled and analyzed for this impact fee rate study.

Data Rounding

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

decimal increases the accuracy of the end results, but causes occasional differences due to rounding of data that appears in this study.

ROADS IMPACT FEES

There are five steps to determine the amount of impact fees for roads that are required as a result of new development. The roads impact fee is calculated so that road capacity for new development maintains the same level of service that the County provides for the current population.

1. Cost per Lane Mile of Road

Impact fees pay for the capital cost of roads. Table 1 lists Manatee County's most recent road projects, including the cost and number of lane miles[1] of each project. The total cost of all projects is divided by the total lane miles of all projects and the result is the average cost per lane mile that will be used to calculate the updated roads impact fee.

Table 1: Cost per Lane Mile

Road	From - To	Year	Total Cost	Lane Miles
Honore Ave Extension	39 St E to Mote Ranch	2008	$ 9,085,184	3.0
57 Ave W	US 41 to 15 St E	2010	12,823,258	3.6
17 St W	US 41 to Canal Rd	current	10,839,358	2.8
17 St E	US 41 to Business 41	current	8,169,249	1.4
US 301	Old Tampa Rd/Erie Rd to CR 675	current	22,664,955	16.4
75 St W	53 Ave W to Cortez Rd	current	919,184	3.5
		Total:	64,501,188	30.7
Average Cost per lane mile			$ 2,101,016	

2. Credit for Other Revenue

Impact fees must be reduced by a "credit" for future taxes and revenues (other than impact fees) that will be paid by new development to pay for the

[1] A lane mile is one lane of road that is one mile long. A 4-lane road that is 2 miles long has 8 lane miles.

roads needed by growth. The revenue credit calculation ensures that new development does not pay twice for the same benefit (i.e., it does not pay impact fees for new roads, and also pay taxes or other fees for the same roads).

The only revenue sources that are required to be credited are those that are available and applied, as a matter of County policy, to road capital improvements for new development. Credits are not given for revenues that are used for the following costs because impact fees are not used for such expenses:

- Repair or maintenance costs
- Capital purposes other than capacity (i.e., safety, resurfacing, etc.)
- To eliminate existing deficiencies in road capacity

The credit for other sources of revenue for the roads impact fee is calculated by determining the dollar amount of future bond debt service payments and future gas taxes that the County will use for growth-related road projects. Table 2 lists the future payments of debt service and gas taxes, and calculates the credit amount per trip for each future year. The total credit for future payments are discounted to present value because the credit is received "up front" at the time the impact fee is paid, but the County will not receive the debt service payments and gas taxes until future years.

Table 2: Credit for Other Revenues

Year	Average Weekday Trips	2004 Bond Principal Payments	Bond Credit per Trip	Gas Taxes for Capacity Projects	Gas Tax Credit per Trip	Total Credit per Trip
2011	1,265,657	3,400,000	2.69	3,312,618	2.62	5.31
2012	1,297,013	3,515,000	2.71	11,368,873	8.77	11.48
2013	1,328,108	2,670,000	2.01	2,000,000	1.51	3.52
2014	1,359,161	2,800,000	2.06	2,046,763	1.51	3.57
2015	1,390,558	2,945,000	2.12	2,094,044	1.51	3.63
2016	1,421,611	3,090,000	2.17	2,140,807	1.51	3.68
2017	1,452,955	3,245,000	2.23	2,188,008	1.51	3.74
2018	1,484,128	3,385,000	2.28	2,234,952	1.51	3.79
2019	1,515,181	3,555,000	2.35	2,281,714	1.51	3.86
2020	1,546,500	3,735,000	2.42	2,328,878	1.51	3.93
2021	1,577,651			6,297,539	3.99	3.99
2022	1,608,845			6,422,053	3.99	3.99
2023	1,640,038			6,546,567	3.99	3.99
2024	1,671,231			6,671,081	3.99	3.99
2025	1,702,424			6,795,595	3.99	3.99
2026	1,733,617			6,920,110	3.99	3.99
2027	1,764,810			7,044,624	3.99	3.99
2028	1,796,003			7,169,138	3.99	3.99
2029	1,827,197			7,293,652	3.99	3.99
2030	1,858,390			7,418,166	3.99	3.99
2031	1,889,583			7,542,681	3.99	3.99
Total		32,340,000	23.04	108,117,862	67.36	90.40
Discount Rate						3.58%
Present Value of Credit						64.64

One other potential "credit" against impact fees is for donations by developers of land or improvements for roads. These credits, which reduce the amount of impact fee that is due from developers who make such donations, are in addition to the credit for other revenues described above. They depend upon specific arrangements between the County and individual developers, and are calculated on a case-by-case basis at the time impact fees are to be paid.

3. Cost per Trip Mile

The next component in the roads impact fee is the cost per trip mile[2]. Table 3 presents this calculation in two parts.

First, the average cost per lane mile from Table 1 is divided by the number of vehicle trips that can be accommodated by a lane mile of road[3]. The result is the total road cost per trip mile.

Second, the total cost per trip mile is reduced by the revenue credit from Table 2. The result is the net cost per trip mile.

Table 3: Cost per Trip Mile

Cost per Lane Mile	$ 2,101,016
Trip Capacity per Lane Mile	7,470
Road Cost per Trip Mile	281.26
Revenue Credit per Trip Mile	64.64
Net Cost per Trip Mile	216.62

4. Trip Generation

The next component of the roads impact fee is trip generation rates. Trip generation data is not usually researched by individual local governments because there are too many variables and the cost of the research is prohibitive. Furthermore, there is a national data source that compiles local surveys of trip origins and destinations and calculates trip generation rates for dozens of land use categories for a variety of variables, such as units of development, number of employees, hour of day, etc. The national source is Trip Generation, compiled and published by the Institute of Transportation Engineers (ITE). The report is currently in its 8th edition. The ITE data is the largest

[2] A trip mile is one vehicle trip on one lane mile of road.
[3] The trip capacity corresponds to Manatee County's level of service "D" on County roads. The amount of that capacity is from the Florida Department of Transportation.

body of trip generation data collected using consistent methodology, and it is the primary source of trip generation data used in virtually every impact fee study in Florida and the United States.

The national data in ITE is an appropriate source of information for Manatee County's impact fee. We conducted a validation test with the County's traffic model and determined that the national ITE trip generation rates accurately forecast the number of trips in the County's traffic model.

Impact fee rates are calculated in this study for many frequently used types of land use (i.e., dwellings, retail, offices, industrial, etc.). Impact fees can be calculated for other land uses not listed in this rate study by referring to the data in the ITE report. The data used in Manatee County's traffic model and impact fee is for the average weekday trip data because the County's level of service standard is based on the average weekday trips. Table 4 lists the trip generation rates for a variety of land use categories.

Trip generation data is reported initially as the total number of trips leaving and arriving at each type of land use[4]. There are two adjustments made to each trip generation rate before it is used to calculate the impact fee.

The first adjustment is to reduce the ITE trip generation rates by 50% in order to charge impact fees for trips generated by each land use, but not to charge for trips attracted to each land use (because the attracted trip was generated by another land use, and that impact was assigned to the impact fees for trips generated by the other land use).

The second adjustment is to reduce the number of trips charged to land uses that are incidental generators of trips. For example, if a person leaves work

[4] Some of the trip generation rates in Table 4 are averages of several ITE categories of the same type. For example, schools is the average of elementary, middle and high school rates, and lodging is the average of hotel and motel rates.

to return home at the end of the workday, the place of employment is the origin (generator), and the home is the destination (attractor). But it the person stops enroute to run an errand at a store, the ITE data counts the stop at the store as a new destination (and a new origin when the person leaves the store). In reality, the work-to-home trip was going to occur regardless of the incidental stop, therefore the trip rate of the store should not be charged as an additional impact on the road system. The adjustment is based on the number of "pass-by" trips that stop at the store instead of "passing by." These trips are eliminated by counting only the trips that are truly "new" trips (i.e., a person made a special trip to the store). The adjustment is shown in Table 4 as "Percent New Trips." The source is ITE Trip Generation Handbook (2004), 2nd Edition. The only land use with pass-by trip adjustment is commercial/shopping center.

Table 4: Trip Generation Rates

ITE Code	ITE Land Use Category	ITE Trip Generation Rate	ITE Trip Origin @ 50%	% New Trips	Net New Trips per Unit of Measure
RESIDENTIAL (Per Housing Unit)					
210	Single family house				
	0 - 2 bedrooms	8.12	4.05	100%	4.05
	3 bedrooms	9.83	4.91	100%	4.91
	4+ bedrooms	11.81	5.90	100%	5.90
230	Townhouse/Duplex				
	0 - 2 bedrooms	5.51	2.75	100%	2.75
	3+ bedrooms	6.84	3.42	100%	3.42
240	Manufactured Homes				
	0 - 2 bedrooms	4.23	2.11	100%	2.11
	3+ bedrooms	5.12	2.56	100%	2.56
other	All Other Housing Types				
	0 - 2 bedrooms	5.80	2.90	100%	2.90
	3+ bedrooms	8.11	4.05	100%	4.05
NONRESIDENTIAL (Per 1,000 sq ft unless otherwise stated)					
820	Commercial/Shop Ctr	42.94	21.47	66%	14.17
710	Office	11.01	5.50	100%	5.50
610	Hospital	16.50	8.25	100%	8.25
151	Mini-warehouse	2.50	1.25	100%	1.25
150	Warehousing	3.56	1.78	100%	1.78
140	Manufacturing	3.82	1.91	100%	1.91
110	Light Industrial	6.97	3.48	100%	3.48
560	Church	9.11	4.55	100%	4.55
620	Nursing home	7.58	3.79	100%	3.79
520	Schools	14.03	7.01	100%	7.01
320	Lodging (per room)	6.90	3.45	100%	3.45

5. Impact Fee Rates

Impact fee rates for each type of land use are calculated as follows:

First, the trip length factor[5] in the first column of data in Table 5 is multiplied by the average 2.95 miles for all trips and the result is the trip miles for an average trip for each land use (listed in the second column of data).

Next, the trip miles for an average trip are multiplied by the number of additional trips generated by each type of land use (from Table 4). The result is the net new trip miles per unit of measure for each land use[6].

Finally, the net new trip miles are multiplied by the cost per trip mile (from Table 3). The result is the impact fee rate for each type of land use.

Table 5: Miles per Trip, Trip Miles, and Impact Fee Rates

ITE Code	ITE Land Use Category	Trip Length Factor	Trip Miles @ 2.95 Miles Per Trip	Net New Trip Miles Per Unit of Measure	Impact Fee Rates @ $216.17 per Trip Mile
RESIDENTIAL (Per Housing Unit)					
210	Single family house				
	0 - 2 bedrooms	1.26	3.71	15.03	$ 3,254.87
	3 bedrooms	1.26	3.71	18.22	3,946.03
	4+ bedrooms	1.26	3.71	21.89	4,741.66
230	Townhouse/Duplex				
	0 - 2 bedrooms	0.88	2.59	7.12	1,542.90
	3+ bedrooms	0.88	2.59	8.86	1,918.80
240	Manufactured Homes				
	0 - 2 bedrooms	0.88	2.59	5.46	1,183.82
	3+ bedrooms	0.88	2.59	6.63	1,436.30
	All Other Housing Types				
	0 - 2 bedrooms	0.88	2.59	7.51	1,627.06
	3+ bedrooms	0.88	2.59	10.49	2,272.27

[5] The trip length factor is from Manatee County's traffic model. It is the ratio of the average trip length for a specific type of land use to the average length of all trips.
[6] The unit of measure for residential land uses is a "housing unit". The unit of measure for nonresidential land uses is 1,000 square feet (except lodging, which is measured per room).

ITE Code	ITE Land Use Category	Trip Length Factor	Trip Miles @ 2.95 Miles Per Trip	Net New Trip Miles Per Unit of Measure	Impact Fee Rates @ $216.17 per Trip Mile
NONRESIDENTIAL (Per 1,000 sq ft unless otherwise stated)					
820	Commercial/Shop Ctr	0.79	2.33	33.02	7,152.15
710	Office	0.52	1.53	8.42	1,822.88
610	Hospital	0.52	1.53	12.62	2,734.32
151	Mini-warehouse	0.52	1.53	1.91	414.29
150	Warehousing	0.52	1.53	2.72	589.95
140	Manufacturing	0.35	1.03	1.97	426.16
110	Light Industrial	0.35	1.03	3.58	776.46
560	Church	0.52	1.53	6.96	1,508.02
620	Nursing home	0.88	2.59	9.82	2,126.39
520	Schools	0.74	2.18	15.28	3,310.39
320	Lodging (per room)	0.52	1.53	5.28	1,143.44

The total impact fee for a proposed development is calculated by multiplying the size of the development (i.e., square feet, dwellings, etc.) by the impact fee rate per unit (from Table 5). Developments that have more than one land use have their impact fees calculated separately for each type of land use.

PARKS IMPACT FEES

There are three steps to determine the amount of impact fees for parks and recreational facilities that are required as a result of new development. The parks impact fee is calculated so that new development will match the same level of investment per person in parks and recreational facilities that the County provides for the current population.

1. Value of Existing Parks and Recreational Facilities

The first step is to determine the current value of the existing parks and recreational facilities. Table 6 contains a detailed list of the many types of parks and recreational facilities owned by Manatee County. Each entry includes the type of asset, the unit of measure, the number of units in the current inventory and the average cost of one unit of each asset. The final column contains the current value that is the result of multiplying the number of units in the inventory by the average cost per unit of facility. The total value of all the parks and recreational facilities is near the end of Table 6. Below the total value is the current population, and the value per person.

Table 6: Current Value of Existing Park and Recreational Facilities

Type of Asset	Unit	Inventory	Average Cost per Facility	Current Value (Inventory x Average Cost)
Park Land	acre	1,342	$ 50,156.00	$ 67,309,352.00
Natural Resources Land	acre	6,101	8,007.37	48,852,964.37
Aquatic Center (E Bradenton)	sq ft	2,784	173.24	482,300.16
Aquatic Center (G. T. Bray)	center	1	6,500,000.00	6,500,000.00
Backstop on Softball Field	backstop	1	6,500.00	6,500.00
Baseball Fields (regulation) lighted	field	6	306,073.00	1,836,438.00
Basketball Court(8,400 sq ft)	court	1	37,465.00	37,465.00
Basketball Court lighted	court	17	105,385.00	1,791,545.00
Basketball Court, unlighted	court	1	23,450.00	23,450.00

Type of Asset	Unit	Inventory	Average Cost per Facility	Current Value (Inventory x Average Cost)
Batting Cage, unlighted	cage	14	12,700.00	177,800.00
Batting Cage, lighted	cage	10	51,790.00	517,900.00
Bench, wooden	bench	37	535.00	19,795.00
Bench, black vinyl	bench	133	850.00	113,050.00
Bench, IPE	bench	22	975.00	21,450.00
Bike Access	linear foot	2,440	1.76	4,294.40
Bike Racks	rack	8	698.85	5,590.80
Bleacher, 3 row, aluminum	bleacher	3	1,979.99	5,939.97
Bleacher, 5 row aluminum	bleacher	89	5,299.99	471,699.11
Bleacher, 10 row, steel	bleacher	2	10,599.98	21,199.96
Bleacher, 5 row steel/wood	bleacher	2	5,299.99	10,599.98
Boardwalk	boardwalk	1	16,200.00	16,200.00
Boat Ramp, single	boatramp	7	299,834.00	2,098,838.00
Boat Ramp, double	double ramp	1	348,022.00	348,022.00
Bocce Ball Building	sq ft	1,474	173.24	255,355.76
Bocce Ball Courts	court	2	25,000.00	50,000.00
Bollards, wooden	bollard	5,932	43.40	257,448.80
Botanical Garden (Palma Sola)	garden	1	81,433.45	81,433.45
Brick Pavers	sq ft	22,916	7.00	160,412.00
Bus Turnaround	sq yd	1,909	50.00	95,450.00
Café/Restroom/Gift Shop	sq ft	14,625	94.60	1,383,525.00
Canine Park (large)	park	2	129,440.00	258,880.00
Canine Park (small)	park	1	72,025.00	72,025.00
Canoe Launch	launch	1	1,500.00	1,500.00
Canoe/Kayak Launch	launch	2	1,500.00	3,000.00
Car Stops	stop	938	40.00	37,520.00
Cart Barn	sq ft	11,290	94.60	1,068,034.00
Club House	sq ft	10,270	94.60	971,542.00
Community Center (Myakka)	sq ft	7,675	173.24	1,329,617.00
Concessions	sq ft	33,342	94.60	3,154,153.20
Concrete Pad	pad	6	varies	11,760.44
Concrete Slab	sq yd	2,525	30.00	75,750.00
Curb	sq linear ft	7,040	25.00	176,000.00
Dock	dock	10	7,000.00	70,000.00
Driving Range	range	2	250,000.00	500,000.00
Enclosures	sq ft	1,344	18.75	25,200.00
Exercise Station	station	6	5,000.00	30,000.00
Fish Cleaning Table	table	6	349.86	2,099.16
Fishing Pier	pier	2	9,720.00	19,440.00
Football Field, lighted	field	3	191,374.00	574,122.00

Type of Asset	Unit	Inventory	Average Cost per Facility	Current Value (Inventory x Average Cost)
Football Storage/Press Box	sq ft	700	94.60	66,220.00
Footwash	footwash	1	3,650.00	3,650.00
Gazebo	gazebo	3	25,000.00	75,000.00
Gift Shop	sq ft	2,304	94.60	217,958.40
Golf Course	18 hole course	2	1,400,000.00	2,800,000.00
Grills	grill	65	480.00	31,200.00
Gym/Recreation Center (G. T. Bray)	sq ft	17,762	173.24	3,077,088.88
Historic School	sq ft	10,989	500.00	5,494,500.00
Horseshoe Court	court	3	860.00	2,580.00
Irrigation-basic landscaping	project	5	60,950.00	304,750.00
Little League Field, lighted	field	12	204,575.00	2,454,900.00
Maintenance Building/Facility	sq ft	18,260	94.60	1,727,396.00
Maintenance Facility w/Restrooms	sq ft	8,988	94.60	850,264.80
Multi Purpose Field	field	1	25,840.00	25,840.00
Multi Purpose Trail - concrete	sq yd	2,729	25.00	68,225.00
Multi-Purpose Trail - Asphalt	sq yd	15,167	50.00	758,350.00
Open Play Field	field	3	25,840.00	77,520.00
Open Play Field (Backstop)	field	1	32,340.00	32,340.00
Parking Area Asphalt	sq yd	41,954	62.85	2,636,808.90
Parking, shell	sq yd	85,499	50.00	4,274,950.00
Pavilion	sq ft	17,855	67.70	1,208,783.50
Pavilion with Restroom	sq ft	7,615	73.22	557,570.30
Pavilion: Dog Park	each	1	2,520.00	2,520.00
Picnic Table, wooden	table	296	378.00	111,888.00
Picnic Table, vinyl	table	138	688.00	94,944.00
Playground, large	playground	6	118,695.00	712,170.00
Playground, medium	playground	14	58,818.00	823,452.00
Playground, small	playground	8	45,000.00	360,000.00
Pool, wading	pool	1	29,000.00	29,000.00
Pool	pool	1	1,200,000.00	1,200,000.00
Press Box	sq ft	691	94.60	65,368.60
Racquet Ball Court, 3 wall, unlighted	sq ft	6,400	152.86	978,304.00
Racquet Ball Court, 4 wall, lighted	sq ft	2,058	152.86	314,585.88
Recycle Container	container	5	900.00	4,500.00
Remote Control Race track	track	1	34,850.00	34,850.00
Restroom	sq ft	13,216	94.60	1,250,233.60
Restroom, ADA	sq ft	604	94.60	57,138.40
Restroom (remote), Golf Course	building	4	175,000.00	700,000.00
Shower, outside	shower	10	3,650.50	36,505.00

Type of Asset	Unit	Inventory	Average Cost per Facility	Current Value (Inventory x Average Cost)
Sidewalk, concrete	sq yd	1,938	25.00	48,450.00
Sign/Kiosk	sign	1	1,800.00	1,800.00
Skate Park (Blackstone & G. T. Bray)	park	2	395,000.00	790,000.00
Soccer Field, regulation, lighted	field	12	191,374.00	2,296,488.00
Soccer Field, regulation, unlighted	field	8	86,000.00	688,000.00
Soccer. Football Field, unlighted	field	3	86,000.00	258,000.00
Softball Field, lighted	field	10	204,573.00	2,045,730.00
Softball Field, unlighted	field	6	105,000.00	630,000.00
Splash Park (Pride & G. T. Bray)	sq ft	5,050	155.00	782,750.00
Storage facility	sq ft	2,576	94.60	243,689.60
Swing Set	set	5	5,621.98	28,109.90
Tee Ball Field, unlighted	field	2	105,000.00	210,000.00
Tennis Court, lighted, hard surface	court	31	49,365.00	1,530,315.00
Tennis Court, unlighted, asphalt	court	2	36,170.00	72,340.00
Trash Receptacles, wooden	receptacle	362	100.00	36,200.00
Trash Receptacles, vinyl	receptacle	191	361.60	69,065.60
Trash Receptacle, IPE	receptacle	4	950.00	3,800.00
Trash Receptacle, metal	receptacle	2	361.00	722.00
Trash Receptacle Recycle Bin	receptacle	6	950.00	5,700.00
Trolley Stop/Shelter/Bench	stop	5	16,400.00	82,000.00
Volleyball Court, sand	court	7	8,200.00	57,400.00
Water Fountain, pedestal, chilled	fountain	6	4,245.00	25,470.00
Water Fountain, pedestal, unchilled	fountain	1	2,365.00	2,365.00
Water Fountain, wall mounted, unchillled	fountain	25	675.00	16,875.00
Water Fountain, wall mounted, chilled	fountain	17	739.11	12,564.87
Well House	sq ft	15	94.60	1,419.00
Wooden Dumpster Enclosure	sq ft	3,922	9.65	37,847.30
Total Value of Current Parks and Recreational Facilities				184,835,118.09
Current Population				322,833
Value per Person				572.54

2. Credit for Other Revenue

Impact fees must be reduced by a "credit" for future taxes and revenues (other than impact fees) that will be paid by new development for capacity needed to accommodate growth. The revenue credit calculation ensures that

new development does not pay twice for the same benefit (i.e., it does not pay impact fees for new parks, and also pay taxes or other fees for the same parks).

The discussion and methodology of revenue credits in the road impact fee chapter applies to the revenue credit for park impact fees, but the credit for parks is based on different revenues.

The credit for other sources of revenue for the parks impact fee is calculated by determining the dollar amount of future debt service payments for a 1999 bond that the County uses for parks projects that can serve growth. Table 7 lists the future payments, and calculates the credit amount per person for each future year. The credits for future payments are discounted to present value because the credit is received "up front" at the time the impact fee is paid, but the County will not receive the property taxes or debt service payments until future years.

Table 7: Credit for Other Revenues

Year	Population	Series 1999 Park Projects	Principal Payment per Person
2011	325,450	$ 107,612	$ 0.33
2012	328,087	107,612	0.33
2013	330,746	107,612	0.33
2014	333,427	107,612	0.32
2015	336,130		
Discount Rate			4.90%
Present Value of Credit			$ 1.16

Source: TischlerBise, October 25, 2006; population data updated by Henderson, Young & Company

3. Impact Fee Rates

Impact fee rates for each type of residential land use are calculated in Table 8. Park impact fees are not charged to nonresidential development because of the lack of an objective quantifiable nexus between parks and nonresidential development.

The calculation of impact fee rates begins by subtracting the credit per person (from Table 7) from the value per person (from Table 6). The resulting net value of parks and recreational facilities per person is multiplied by the average number of persons per dwelling unit for each type and size of dwelling unit. The result is the impact fee rate for each type of dwelling unit.

Table 8: Net Value per Person and Impact Fee Rates

Description	Data
Value per Person	$ 572.54
Total Credit Per Person	1.16
Net Value per Person	571.38

Type of Dwelling Unit	Average Persons per Dwelling Unit	Impact Fee per Dwelling Unit
Single family house		
0 - 2 bedrooms	2.06	$ 1,177.02
3 bedrooms	2.50	1,426.82
4+ bedrooms	3.29	1,878.44
Townhouse/Duplex		
0 - 2 bedrooms	1.83	1,042.81
3+ bedrooms	2.68	1,528.61
Manufactured Homes		
0 - 2 bedrooms	0.88	505.12
3+ bedrooms	1.07	612.32
All Other Housing Types		
0 - 2 bedrooms	1.23	702.43
3+ bedrooms	1.93	1,101.19

The total impact fee for a proposed development is calculated by multiplying the size of the development (i.e., number of dwellings) by the impact fee rate per dwelling (from Table 8). Developments that have more than one type of residential unit have their impact fees calculated separately for each type of residence.

PUBLIC SAFETY IMPACT FEES

There are six steps to determine the amount of impact fees for public safety facilities that are required as a result of new development. The public safety impact fee is calculated so that new development will receive the same level of emergency medical service responses that the County provides for the current population, and a proportionate share of other public safety facilities and communications that the County provides.

1. Ambulance and EMS Station Costs per Response

Table 9 contains two analyses of the total number of responses by all ambulances. First, the total is divided by the number of ambulances to calculate the average number of responses per ambulance. Second, the total is divided by the unduplicated number of EMS calls to calculate the average number of ambulances that respond to each call. The severity of some incidents requires more than one ambulance in order to provide emergency medical services.

Table 9: Ambulance Responses

Annual EMS Responses by All Ambulances	36,049
Number of Ambulances	17
Average Annual EMS Responses per Ambulance	2,121
Annual EMS Responses by All Ambulances	36,049
Annual Unduplicated EMS Incidents	32,761
Average Number of Ambulances per EMS Incident	1.10

Table 10 begins by dividing the total cost of an ambulance and its communication equipment by their useful lives in order to calculate the annual cost. That annual cost is divided by the number of responses per ambulance (from Table 9) to calculate the capital cost of one ambulance response. Lastly,

the cost per response is multiplied by the number of ambulances per incident (from Table 9) to calculate the cost per incident for responses by ambulances.

Table 10: Ambulance Cost per Response

Vehicle Cost Components	Total Cost	Useful Life (Years)	Annual Cost
Ambulance: Freightliner			
Vehicle	$ 212,353	5.50	$ 38,609.64
Communications/Equpment	36,500	7.86	4,643.77
Total	248,853		43,253.40
Annual Cost per Ambulance			$ 43,253.40
Average Annual EMS Responses per Ambulance			2,121
Average Cost per Ambulance Response			20.40
Average Cost per Ambulance Response			$ 20.40
Average Number of Ambulances per EMS Incident			1.10
Ambulance Cost per EMS Incident			22.44

Table 11 presents the analysis of the cost of EMS stations per incident response. First, the total square feet of all EMS stations is divided by the unduplicated number of EMS incidents to calculate the number of square feet of EMS station per EMS incident. Next, the average cost per square foot of an EMS station is divided by its useful life to determine the annual cost per square foot. In the final step, the number of square feet of EMS station per EMS incident is multiplied by the annual cost per square foot to calculate the cost per incident for stations that house the ambulances that respond.

Table 11: EMS Station Cost per Response

Total Square Feet of EMS Stations	88,806
Annual Unduplicated EMS Incidents	32,761
EMS Station Sq. Ft. per EMS Incident	2.71
Station Cost per Square Foot	$ 75.64
Ueful Life (years)	50
Annual Cost per Square Foot	1.51
EMS Station Sq. Ft. per EMS Incident	2.71
Annual Cost per Square Foot	$ 1.51
Annual Cost per EMS Incident	4.10

2. EMS Incident Rates at Different Land Use Categories

There are three tables that analyze emergency medical incidents among types of land use: Table 12 is a summary of the total EMS incidents, Table 13 shows the emergency medical incidents that were identifiable by land use type, and Table 14 presents the emergency medical incident rate per unit of development.

Table 12 indicates there were a total of 32,761 emergency medical incidents: 31,042 that can be located at a specific land use and 1,719 that cannot.

Table 12: Summary of EMS Incidents

Incident Location	Distribution By Location
Total	32,761
At Properties	31,042
% of Total	94.75%
Not Identified by Location	1,719
% of Total	5.25%

Table 13 identifies the specific land uses at which the 31,042 emergency medical incidents occurred. The next column calculates the percent distribution for each land use. In the right hand column the total 32,761 emergency medical incidents (31,042 traceable + 1,719 not traceable) are allocated among the land use types using the percent distribution column. The result is the total annual emergency medical incidents for each type of land use.

Table 13: EMS Incidents at Specific Land Uses

Land Use	Incidents Identifiable at Land Use	Percent of Identifiable Incidents	Allocation of 32,761 Total Incidents
RESIDENTIAL			
Single Family Detached	9,449	30.4%	9,972
Townhouse/Duplex	1,401	4.5%	1,479
Manufactured Homes	3,786	12.2%	3,996
All Other Housing Types	6,676	21.5%	7,046
NON RESIDENTIAL			
Commercial/Shop Ctr	3,550	11.4%	3,747
Office	2,229	7.2%	2,352
Hospital	103	0.3%	109
Mini Warehouse	33	0.1%	35
Warehousing	105	0.3%	111
Manufacturing	28	0.1%	30
Light Industrial	85	0.3%	90
Church	182	0.6%	192
Nursing Home	2,842	9.2%	2,999
Education	278	0.9%	293
Lodging	295	1.0%	311
Total	31,042		32,761

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

The results in Table 14 show how many times an average unit of development has an emergency medical incident to which Manatee County EMS responds. For example, a single-family house has an average of 0.1164860 emergency medical incidents per year. This is the same as saying that 11.65% of all houses have an emergency medical incident in a year. Another way of understanding this information is that an average house would have an emergency medical incident once every 8.5 years.

Table 14: Incident Rate per Unit of Development

Land Use	Total Incidents at Each Land Use[1]	Units of Development		Annual EMS Incidents per Unit of Development	
RESIDENTIAL					
Single Family Detached	9,972	85,609	dwelling	0.1164860	per dwelling
Townhouse/Duplex	1,479	7,391	dwelling	0.2000518	per dwelling
Manufactured Homes	3,996	15,045	dwelling	0.2655803	per dwelling
All Other Housing Types	7,046	44,086	dwelling	0.1598170	per dwelling
NON RESIDENTIAL					
Commercial/Shop Ctr	3,747	22,049,571	sq.ft.	0.1699165	per 1,000 sq ft
Office	2,352	12,652,364	sq.ft.	0.1859284	per 1,000 sq ft
Hospital	109	1,236,426	sq.ft.	0.0879177	per 1,000 sq ft
Mini Warehouse	35	2,333,184	sq.ft.	0.0149270	per 1,000 sq ft
Warehousing	111	10,212,714	sq.ft.	0.0108506	per 1,000 sq ft
Manufacturing	30	4,259,213	sq.ft.	0.0069380	per 1,000 sq ft
Light Industrial	90	8,052,993	sq.ft.	0.0111396	per 1,000 sq ft
Church	192	3,190,698	sq.ft.	0.0601995	per 1,000 sq ft
Nursing Home	2,999	1,741,312	sq.ft.	1.7224830	per 1,000 sq ft
Education	293	3,384,467	sq.ft.	0.0866886	per 1,000 sq ft
Lodging	311	1,732,441	sq.ft.	0.1797095	per 1,000 sq ft

3. Cost per EMS Response

In Table 15 the ambulance cost for emergency medical incidents for each type of development is determined by multiplying the annual emergency medical incidents per unit of development (from Table 14) times the capital cost per emergency medical incident (from Table 10), then multiplying that result by

the useful life of the ambulance (also from Table 10). Using single-family house as an example, the incident rate of 0.1164860 incidents per year per house is multiplied by the cost per incident ($22.44 from Table 10) to calculate an annual cost of $2.6145 per house per year for ambulances. Since an ambulance lasts for 5.5 years, the annual cost is multiplied times 5.5 for a total cost of $14.3797 per house. This will pay for the initial ambulance needed to serve new development. Subsequent replacements of the ambulance will be funded by the County's normal vehicle replacement program.

Table 15: Ambulance Cost of Response to EMS Incidents at Land Use Categories

Land Use	Unit of Development	Annual EMS Incident Rate	Ambulance Cost @ $22.44 per Incident	Total Ambulance Cost for 5.5 Year Life
RESIDENTIAL				
Single Family Detached	per dwelling	0.1164860	$ 2.6145	$ 14.3797
Townhouse/Duplex	per dwelling	0.2000518	4.4901	24.6955
Manufactured Homes	per dwelling	0.2655803	5.9608	32.7847
All Other Housing Types	per dwelling	0.1598170	3.5870	19.7287
NON RESIDENTIAL				
Commercial/Shop Ctr	per 1,000 sq ft	0.1699165	3.8137	20.9754
Office	per 1,000 sq ft	0.1859284	4.1731	22.9520
Hospital	per 1,000 sq ft	0.0879177	1.9733	10.8530
Mini Warehouse	per 1,000 sq ft	0.0149270	0.3350	1.8427
Warehousing	per 1,000 sq ft	0.0108506	0.2435	1.3395
Manufacturing	per 1,000 sq ft	0.0069380	0.1557	0.8565
Light Industrial	per 1,000 sq ft	0.0111396	0.2500	1.3751
Church	per 1,000 sq ft	0.0601995	1.3512	7.4314
Nursing Home	per 1,000 sq ft	1.7224830	38.6605	212.6325
Education	per 1,000 sq ft	0.0866886	1.9457	10.7013
Lodging	per 1,000 sq ft	0.1797095	4.0335	22.1843

Table 16 uses the same method and formulas to calculate the cost of EMS stations for emergency medical incidents for each type of development. For the single-family house example, the incident rate of 0.1164860 incidents per year per house is multiplied by the EMS station cost per incident ($4.10 from Table 11) to calculate an annual cost of $0.4777 per house per year for EMS stations.

Since an EMS station lasts for 50 years, the annual cost is multiplied times 50 for a total cost of $23.8842 per house.

Table 16: EMS Station Cost of Response to EMS Incidents at Land Use Categories

Land Use	Unit of Development	Annual EMS Incident Rate	EMS Station Cost @ $4.10 per Incident	Total EMS Station Cost for 50 Year Life
RESIDENTIAL				
Single Family Detached	per dwelling	0.1164860	$ 0.4777	$ 23.8842
Townhouse/Duplex	per dwelling	0.2000518	0.8204	41.0184
Manufactured Homes	per dwelling	0.2655803	1.0891	54.4543
All Other Housing Types	per dwelling	0.1598170	0.6554	32.7687
NON RESIDENTIAL				
Commercial/Shop Ctr	per 1,000 sq ft	0.1699165	0.6968	34.8395
Office	per 1,000 sq ft	0.1859284	0.7625	38.1226
Hospital	per 1,000 sq ft	0.0879177	0.3605	18.0266
Mini Warehouse	per 1,000 sq ft	0.0149270	0.0612	3.0606
Warehousing	per 1,000 sq ft	0.0108506	0.0445	2.2248
Manufacturing	per 1,000 sq ft	0.0069380	0.0285	1.4226
Light Industrial	per 1,000 sq ft	0.0111396	0.0457	2.2841
Church	per 1,000 sq ft	0.0601995	0.2469	12.3433
Nursing Home	per 1,000 sq ft	1.7224830	7.0635	353.1764
Education	per 1,000 sq ft	0.0866886	0.3555	17.7746
Lodging	per 1,000 sq ft	0.1797095	0.7369	36.8475

4. Credit for Other Revenue

Impact fees must be reduced by a "credit" for future taxes and revenues (other than impact fees) that will be paid by new development to pay for the public safety facilities needed by growth. The revenue credit calculation ensures that new development does not pay twice for the same benefit (i.e., it does not pay impact fees for new public safety facilities, and also pay taxes or other fees for the same public safety facilities).

The discussion and methodology of revenue credits in the road impact fee chapter applies to the revenue credit for public safety facilities impact fees, but the credit is based on debt service payments for a 2006 bond.

The credit for other sources of revenue for the public safety facilities impact fee is calculated by determining the dollar amount of future bond debt service payments that the County will use for public safety facilities for growth. Table 17 lists the future payments, calculates the 55% portion of the bond issue that is for public safety, and apportions the public safety portion between residential uses (87%) and non-residential uses (13%) based on the distribution of functional population as calculated in TischlerBise's 2006 impact fee study.

The residential share of the debt service is divided by the population to calculate the credit amount per person for each future year. The non-residential (commercial) share of the debt service is divided by the square feet of commercial space to calculate the credit amount per square foot. The total credit for future payments is discounted to present value because the credit is received "up front" at the time the impact fee is paid, but the County will not receive the debt service payments until future years.

Table 17: Credit for Other Revenues

Year	Principal Payments 2006 Bond	Public Safety Complex Share @ 55%	Residential Share @ 87%	Population	Credit per Person
2011	$ 3,395,000	$ 1,867,250	$ 1,624,508	325,450	$ 4.99
2012	3,530,000	1,941,500	1,689,105	328,087	5.15
2013	3,675,000	2,021,250	1,758,488	330,746	5.32
2014	3,855,000	2,120,250	1,844,618	333,427	5.53
2015	4,050,000	2,227,500	1,937,925	336,130	5.77
2016	4,250,000	2,337,500	2,033,625	339,751	5.99
2017	4,465,000	2,455,750	2,136,503	343,411	6.22
2018	4,690,000	2,579,500	2,244,165	347,111	6.47
2019	4,910,000	2,700,500	2,349,435	350,850	6.70
2020	5,155,000	2,835,250	2,466,668	354,630	6.96
2021	5,415,000	2,978,250	2,591,078	359,358	7.21
Total	47,390,000	26,064,500	22,676,115		66.29
Discount Rate					4.50%
Present Value of Credit					50.56

	Commercial Share @ 13%	Total Sq Ft Commercial Development (1,000)	Credit per 1,000 Sq Ft Sq. Ft.
2011	$ 242,743	70,845	$ 3.4264
2012	252,395	71,419	3.5340
2013	262,763	71,998	3.6496
2014	275,633	72,581	3.7976
2015	289,575	73,365	3.9471
2016	303,875	74,157	4.0977
2017	319,248	74,958	4.2590
2018	335,335	75,768	4.4258
2019	351,065	76,586	4.5839
2020	368,583	77,604	4.7495
2021	387,173	78,637	4.9236
Total	3,388,385		45.39
Discount Rate			4.50%
Present Value of Credit			34.63

5. Cost of Other Public Safety Facilities

The calculations in Tables 9-16 are for emergency medical service ambulances and stations. Manatee County has other public safety facilities that are also impacted by new development. Table 18 lists the facilities and their costs, then apportions the costs between residential and commercial benefits (using the same functional population apportionment described in the credits for other revenues). The residential share is divided by the future population to calculate the cost per person, and the commercial share is divided by the future square footage of commercial development to calculate the cost per square foot of commercial development. The costs per person and per square foot are reduced by the credits from Table 17. The result is the net cost per person and per square foot for other public safety facilities.

Table 18: Cost of Other Public Safety Facilities

Public Safety Complex	$ 48,266,645
New Communication System	32,500,000
Total Cost	80,766,645

	Residential	Commercial
Percent of Total	87%	13%
Cost Allocation	$ 70,266,981	$ 10,499,664
2035 Population and Commercial 1,000 Sq Ft	448,135	98,333
2035 Share per Person or Commercial 1,000 Sq Ft	156.80	106.78
2035 Share per Person or Commercial 1,000 Sq Ft	156.80	106.78
Revenue Credit	50.56	34.63
Net Cost per Person or Commercial 1,000 Sq Ft	106.24	72.15

6. Impact Fee Rates

Impact fee rates for each type of land use are calculated in Table 19 as follows:

The ambulance costs (from Table 15), the EMS station costs (from Table 16), and the cost of other public facilities (from Table 18) are listed in separate columns. Costs per residential units from the previous tables are adjusted for the size (number of bedrooms) using the average number of persons per dwelling unit for each type and size of dwelling unit.

Finally, the costs of ambulance, EMS station and other public facilities are added together. The result is the impact fee rate for public safety for each type of land use.

Table 19: Impact Fee Rates for Public Safety

Land Use	Unit of Development	Ambulance Cost	EMS Station Cost	Public Safety Facilities: Building and Radio Cost	Total Public Safety Impact Fee
RESIDENTIAL					
Single family house					
0 - 2 bedrooms	per dwelling	$ 11.99264	$ 19.91942	$ 218.85582	$ 250.77
3 bedrooms	per dwelling	14.53784	24.14692	265.60172	304.29
4+ bedrooms	per dwelling	19.13933	31.78986	349.53187	400.46
Townhouse/Duplex					
0 - 2 bedrooms	per dwelling	22.42348	37.24474	194.42046	254.09
3+ bedrooms	per dwelling	32.86966	54.59553	284.72505	372.19
Manufactured Homes					
0 - 2 bedrooms	per dwelling	27.34240	45.41493	93.49181	166.25
3+ bedrooms	per dwelling	33.14529	55.05334	113.67754	201.88
All Other Housing Types					
0 - 2 bedrooms	per dwelling	18.80142	31.22861	130.67605	180.71
3+ bedrooms	per dwelling	29.47463	48.95650	205.04453	283.48
NON RESIDENTIAL					
Commercial/Shop Ctr	per 1,000 sq ft	20.9754	34.8395	72.1466	127.96
Office	per 1,000 sq ft	22.9520	38.1226	72.1466	133.22
Hospital	per 1,000 sq ft	10.8530	18.0266	72.1466	101.03
Mini Warehouse	per 1,000 sq ft	1.8427	3.0606	72.1466	77.05
Warehousing	per 1,000 sq ft	1.3395	2.2248	72.1466	75.71
Manufacturing	per 1,000 sq ft	0.8565	1.4226	72.1466	74.43
Light Industrial	per 1,000 sq ft	1.3751	2.2841	72.1466	75.81
Church	per 1,000 sq ft	7.4314	12.3433	72.1466	91.92
Nursing Home	per 1,000 sq ft	212.6325	353.1764	72.1466	637.96
Education	per 1,000 sq ft	10.7013	17.7746	72.1466	100.62
Lodging	per 1,000 sq ft	22.1843	36.8475	72.1466	131.18

The total impact fee for a proposed development is calculated by multiplying the size of the development (i.e., square feet, dwellings, etc.) by the impact fee rate per unit (from Table 19). Developments that have more than one land use have their impact fees calculated separately for each type of land use.

LAW ENFORCEMENT IMPACT FEES

There are six steps to determine the amount of impact fees for law enforcement facilities that are required as a result of new development. The law enforcement impact fee is calculated so that new development will receive the same level of responses and investigations that the Sheriff provides for the current population, and a proportionate share of other law enforcement and judicial facilities that the County provides.

1. Sheriff Vehicles and Station Costs per Activity

Table 20 analyzes the cost of Sheriff patrol vehicles per activity[7]. First, the total number of activities by all patrol vehicles is divided by the number of patrol vehicles to calculate the average number of activities per patrol vehicle. Second, the total cost is listed for one patrol vehicle with communications and equipment. Third, the total cost is divided by the useful life of 5 years to calculate the annual cost per patrol vehicle. Lastly, the annual cost is divided by the average annual number of activities per vehicle to determine the cost of a patrol vehicle for one activity.

[7] This impact fee study uses the term "activity" to include law enforcement responses to emergency calls, officer initiated events, traffic enforcement, and criminal investigations of law enforcement cases.

Table 20: Patrol Vehicle Activity, Costs and Cost per Activity

Annual Patrol Activities	211,399
Patrol Vehicles	325
Average Number of Activities per Vehicle	650
Vehicle Cost	$ 23,364.00
Communications Cost	8,000.00
Equipment Cost	5,450.00
Total Cost	36,814.00
Total Cost	$ 36,814.00
Useful Life of Vehicle (Years)	5
Annual Cost of Vehicle	7,362.80
Annual Cost of Patrol Vehicle	$ 7,362.80
Average Number of Activities per Vehicle	650
Average Cost per Patrol Activity	11.32

Table 21 analyzes the cost of Sheriff criminal investigations vehicles per activity. The approach and format are identical to Table 20, but the activities are from the criminal investigations unit instead of from patrol units.

Table 21: Criminal Investigations Vehicle Activity, Costs and Cost per Activity

Annual Criminal Investigations	21,794
Criminal Investigations Vehicles	121
Average Number of Activities per Vehicle	180
Vehicle & Equipment Cost	$ 27,964.00
Communications Cost	5,000.00
Total Cost	32,964.00
Total Cost	$ 32,964.00
Useful Life of Vehicle (Years)	5
Annual Cost of Vehicle	6,592.80
Annual Cost of Vehicle	$ 6,592.80
Average Number of Activities per Vehicle	180
Average Cost per CI Activity	36.60

Table 22 presents the analysis of the cost of Sheriff stations per law enforcement activity. First, the total square feet of all Sheriff stations is divided by the number of patrol and criminal investigation activities to calculate the number of square feet of Sheriff station per activity. Next, the average cost per square foot of a Sheriff station is divided by its useful life to determine the annual cost per square foot. In the final step, the number of square feet of Sheriff stations per activity is multiplied by the annual cost per square foot to calculate the cost per activity for Sheriff stations.

Table 22: Law Enforcement Station Cost per Activity

Total Square Feet of Law Enforcement Stations	153,329
Annual Patrol and CI Activities	233,193
Law Enforcement Station Sq. Ft. per Activity	0.66
Station Cost per Square Foot	$ 95.23
Useful Life (years)	50
Annual Cost per Square Foot	1.90
Law Enforcement Station Sq. Ft. per Activity	0.66
Annual Cost per Square Feet	1.90
Cost per Activity	1.25

2. Patrol Activities and Costs at Different Land Use Categories

There are six tables that analyze the cost of patrol activities at different land use categories. Tables 23 – 25 calculate the number of patrol activities at each type of land use. Tables 26 – 28 calculate the cost of the patrol activities at each type of land use.

Table 23 indicates there were a total of 211,399 patrol activities: 137,699 that can be located at a specific land use and 73,700 that cannot.

Table 23: Summary of Patrol Activities

Total Patrol Activities	211,399
At Properties	137,699
% of Total	65.14%
Not Identified by Location	73,700
% of Total	34.86%

Table 24 identifies the specific land uses at which the 137,699 patrol activities occurred. The next column calculates the percent distribution to each land use. In the right hand column the total 211,539 patrol incidents (137,699 traceable + 73,700 not traceable) are allocated among the land use types using the percent distribution column. The result is the total annual patrol activities at each of the land use types.

Table 24: Patrol Activities at Specific Land Uses

Land Use	Annual Activities Identifiable To Land Use	Percent Of All Activities Identifiable To Land Use	Total 211,399 Activities Allocated To Land Uses
RESIDENTIAL			
Single Family Detached	45,472	33.0%	69,810
Townhouse/Duplex	9,098	6.6%	13,967
Manufactured Homes	7,619	5.5%	11,697
All Other Housing Types	13,331	9.7%	20,466
NON RESIDENTIAL			
Commercial/Shop Ctr	31,130	22.6%	47,792
Office	18,130	13.2%	27,834
Hospital	123	0.1%	189
Mini Warehouse	474	0.3%	728
Warehousing	1,890	1.4%	2,902
Manufacturing	88	0.1%	135
Light Industrial	1,143	0.8%	1,755
Church	1,225	0.9%	1,881
Nursing Home	223	0.2%	342
Schools	6,056	4.4%	9,297
Lodging	1,697	1.2%	2,605
Total	137,699		211,399

The final step in determining the annual patrol activity incident rate per unit of development is shown in Table 25. The total annual patrol activities for each type of land use (from Table 24) are divided by the number of dwelling units or square feet of structures to calculate the annual incident rate per dwelling unit or square foot.

The results in Table 25 show how many times an average unit of development has an activity to which a Manatee County Sheriff patrol responds. For example, a single-family house has an average of 1.0076177 patrol activities per year. This is the same as saying that every house has a patrol activity each year. By comparison, multi-family units have 2.6 patrol activities per year.

Table 25: Patrol Incident Rate per Unit of Development

Land Use	Total Annual Activities To Land Use	Units Of Development		Activities Per Unit of Development	
RESIDENTIAL					
Single Family Detached	69,810	69,282	dwelling	1.0076177	per dwelling
Townhouse/Duplex	13,967	5,348	dwelling	2.6117204	per dwelling
Manufactured Homes	11,697	13,873	dwelling	0.8431401	per dwelling
All Other Housing Types	20,466	26,380	dwelling	0.7758184	per dwelling
NON RESIDENTIAL					
Commercial/Shop Ctr	47,792	17,140,934	sq.ft.	2.7881541	per 1,000 sq ft
Office	27,834	7,109,977	sq.ft.	3.9147294	per 1,000 sq ft
Hospital	189	198,874	sq.ft.	0.9495093	per 1,000 sq ft
Mini Warehouse	728	1,674,871	sq.ft.	0.4344793	per 1,000 sq ft
Warehousing	2,902	9,500,963	sq.ft.	0.3053981	per 1,000 sq ft
Manufacturing	135	3,902,403	sq.ft.	0.0346197	per 1,000 sq ft
Light Industrial	1,755	7,304,538	sq.ft.	0.2402291	per 1,000 sq ft
Church	1,881	1,983,516	sq.ft.	0.9481401	per 1,000 sq ft
Nursing Home	342	579,855	sq.ft.	0.5904153	per 1,000 sq ft
Schools	9,297	2,111,649	sq.ft.	4.4028742	per 1,000 sq ft
Lodging	2,605	1,283,908	sq.ft.	2.0291777	per 1,000 sq ft

In Table 26 the patrol vehicle cost for patrol activities for each type of development is determined by multiplying the annual patrol activities per unit of

development (from Table 25) times the capital cost per patrol activity (from Table 20), then multiplying that result by the useful life of the patrol vehicle (also from Table 20). Using single-family house as an example, the incident rate of 1.0076177 patrol activities per year per house is multiplied by the cost per activity ($11.32 from Table 20) to calculate an annual cost of $11.4056 per house per year for patrol vehicles. Since a patrol vehicle lasts for 5 years, the annual cost is multiplied times 5 for a total cost of $57.0281 per house. This will pay for the initial patrol vehicle needed to serve new development. Subsequent replacements of the patrol vehicle will be funded by the County's normal vehicle replacement program.

Table 26: Patrol Vehicle Cost of Activities at Land Use Categories

Land Use	Unit of Development	Annual Activity Incident Rate	Vehicle Cost At $11.32 per Activity	Total Vehicle Cost for 5 Year Life
RESIDENTIAL				
Single Family Detached	per dwelling	1.0076177	$ 11.4056	$ 57.0281
Townhouse/Duplex	per dwelling	2.6117204	29.5631	147.8155
Manufactured Homes	per dwelling	0.8431401	9.5438	47.7192
All Other Housing Types	per dwelling	0.7758184	8.7818	43.9090
NON RESIDENTIAL				
Commercial/Shop Ctr	per 1,000 sq ft	2.7881541	31.5602	157.8012
Office	per 1,000 sq ft	3.9147294	44.3124	221.5620
Hospital	per 1,000 sq ft	0.9495093	10.7479	53.7394
Mini Warehouse	per 1,000 sq ft	0.4344793	4.9180	24.5902
Warehousing	per 1,000 sq ft	0.3053981	3.4569	17.2846
Manufacturing	per 1,000 sq ft	0.0346197	0.3919	1.9594
Light Industrial	per 1,000 sq ft	0.2402291	2.7192	13.5962
Church	per 1,000 sq ft	0.9481401	10.7324	53.6619
Nursing Home	per 1,000 sq ft	0.5904153	6.6831	33.4157
Schools	per 1,000 sq ft	4.4028742	49.8379	249.1895
Lodging	per 1,000 sq ft	2.0291777	22.9691	114.8454

Table 27 uses the same method and formulas to calculate the cost of Sheriff stations for patrol activities for each type of development. For the single-family house example, the incident rate of 1.0076177 patrol activities per year

per house is multiplied by the Sheriff station cost per incident ($1.25 from Table 22) to calculate an annual cost of $1.2619 per house per year for Sheriff stations. Since a Sheriff station lasts for 50 years, the annual cost is multiplied times 50 for a total cost of $63.0926 per house.

Table 27: Sheriff Station Cost of Activities at Land Use Categories

Land Use	Unit of Development	Annual Activity Incident Rate	Building Cost At $1.25 per Activity	Total Building Cost For 50 Year Life
RESIDENTIAL				
Single Family Detached	per dwelling	1.0076177	$ 1.2619	$ 63.0926
Townhouse/Duplex	per dwelling	2.6117204	3.2707	163.5344
Manufactured Homes	per dwelling	0.8431401	1.0559	52.7937
All Other Housing Types	per dwelling	0.7758184	0.9716	48.5783
NON RESIDENTIAL				
Commercial/Shop Ctr	per 1,000 sq ft	2.7881541	3.4916	174.5820
Office	per 1,000 sq ft	3.9147294	4.9025	245.1231
Hospital	per 1,000 sq ft	0.9495093	1.1891	59.4541
Mini Warehouse	per 1,000 sq ft	0.4344793	0.5441	27.2052
Warehousing	per 1,000 sq ft	0.3053981	0.3825	19.1227
Manufacturing	per 1,000 sq ft	0.0346197	0.0434	2.1677
Light Industrial	per 1,000 sq ft	0.2402291	0.3008	15.0421
Church	per 1,000 sq ft	0.9481401	1.1874	59.3684
Nursing Home	per 1,000 sq ft	0.5904153	0.7394	36.9692
Schools	per 1,000 sq ft	4.4028742	5.5138	275.6886
Lodging	per 1,000 sq ft	2.0291777	2.5412	127.0582

Table 28 adds the cost of patrol vehicles (from Table 26) and the cost of Sheriff stations (from Table 27) to calculate the total cost of patrol activities for each type of development.

Table 28: Total Cost of Patrol Activities at Land Use Categories

Land Use	Unit of Development	Total Cost of Vehicles & Buildings
RESIDENTIAL		
Single Family Detached	per dwelling	$ 120.12073
Townhouse/Duplex	per dwelling	311.35000
Manufactured Homes	per dwelling	100.51293
All Other Housing Types	per dwelling	92.48734
NON RESIDENTIAL		
Commercial/Shop Ctr	per 1,000 sq ft	332.38313
Office	per 1,000 sq ft	466.68511
Hospital	per 1,000 sq ft	113.19349
Mini Warehouse	per 1,000 sq ft	51.79541
Warehousing	per 1,000 sq ft	36.40730
Manufacturing	per 1,000 sq ft	4.12710
Light Industrial	per 1,000 sq ft	28.63834
Church	per 1,000 sq ft	113.03026
Nursing Home	per 1,000 sq ft	70.38495
Schools	per 1,000 sq ft	524.87812
Lodging	per 1,000 sq ft	241.90357

3. Criminal Investigation Activities and Costs for Different Land Use Categories

In the same manner as the preceding tables for patrol activities, there are six tables that analyze the cost of criminal investigations activities for different land use categories. Tables 29 – 31 calculate the number of criminal investigations activities at each type of land use. Tables 32 – 34 calculate the cost of the criminal investigations activities for each type of land use.

Table 29 indicates there were a total of 21,794 criminal investigations activities: 16,038 that can be located at a specific land use and 5,756 that cannot.

Table 29: Summary of Criminal Investigation Activities

Total Criminal Investigations Activities	21,794
At Properties	16,038
% of Total	73.59%
Not Identified by Location	5,756
% of Total	26.41%

Table 30 identifies the specific land uses at which the 16,038 criminal investigations activities occurred. The next column calculates the percent distribution to each land use. In the right hand column the total 21,794 criminal investigations incidents (16,038 traceable + 5,756 not traceable) are allocated among the land use types using the percent distribution column. The result is the total annual criminal investigations activities at each of the land use types.

Table 30: Criminal Investigation Activities at Specific Land Uses

Land Use	Annual Criminal Investigations Identifiable To Land Use	Percent Of All Activities Identifiable To Land Use	Total 21,794 Criminal Investigations Allocated To Land Uses
RESIDENTIAL			
Single Family Detached	6,864	42.8%	9,327
Townhouse/Duplex	297	1.9%	404
Manufactured Homes	1374	8.6%	1,867
All Other Housing Types	2,235	13.9%	3,037
NON RESIDENTIAL			
Commercial/Shop Ctr	3,621	22.6%	4,921
Office	560	3.5%	761
Hospital	157	1.0%	213
Mini Warehouse	0	0.0%	0
Warehousing	113	0.7%	154
Manufacturing	113	0.7%	154
Light Industrial	0	0.0%	0
Church	46	0.3%	63
Nursing Home	0	0.0%	0
Schools	487	3.0%	662
Lodging	171	1.1%	232
Total	16,038		21,794

The final step in determining the annual criminal investigations activity incident rate per unit of development is shown in Table 31. The total annual criminal investigations activities for each type of land use (from Table 29) are divided by the number of dwelling units or square feet of structures to calculate the annual incident rate per dwelling unit or square foot.

The results in Table 31 show how many times an average unit of development has an activity to which Manatee County Sheriff criminal investigations responds. For example, a single-family house has an average of 0.1346305 criminal investigations activities per year. This is the same as saying that 13.46% of all houses have a criminal investigations activity in a year. Another way of understanding this information is that an average house would have a criminal investigations activity once every 7.4 years.

Table 31: Criminal Investigation Incident Rate per Unit of Development

Land Use	Total Annual Criminal Investigations By Land Use	Units Of Development	Criminal Investigations Per Unit of Development	
RESIDENTIAL				
Single Family Detached	9,327	69,282	0.1346305	per dwelling
Townhouse/Duplex	404	5,348	0.0754661	per dwelling
Manufactured Homes	1,867	13,873	0.1345870	per dwelling
All Other Housing Types	3,037	26,380	0.1151303	per dwelling
NON RESIDENTIAL				
Commercial/Shop Ctr	4,921	17,140,934	0.2870654	per 1,000 sq ft
Office	761	7,109,977	0.1070303	per 1,000 sq ft
Hospital	213	198,874	1.0727743	per 1,000 sq ft
Mini Warehouse	0	1,674,871	0.0000000	per 1,000 sq ft
Warehousing	154	9,500,963	0.0161621	per 1,000 sq ft
Manufacturing	154	3,902,403	0.0393489	per 1,000 sq ft
Light Industrial	0	7,304,538	0.0000000	per 1,000 sq ft
Church	63	1,983,516	0.0315144	per 1,000 sq ft
Nursing Home	0	579,855	0.0000000	per 1,000 sq ft
General Education	662	2,111,649	0.3133964	per 1,000 sq ft
Lodging	232	1,283,908	0.1809877	per 1,000 sq ft

In Table 32 the criminal investigations vehicle cost for criminal investigations activities for each type of development is determined by multiplying the annual criminal investigations activities per unit of development (from Table 31) times the capital cost per criminal investigations activity (from Table 21), then multiplying that result by the useful life of the criminal investigations vehicle (also from Table 21). Using single-family house as an example, the incident rate of 0.1346305 criminal investigations activities per year per house is multiplied by the cost per activity ($36.60 from Table 21) to calculate an annual cost of $4.9279 per house per year for criminal investigations vehicles. Since a criminal investigations vehicle lasts for 5 years, the annual cost is multiplied times 5 for a total cost of $24.6395 per house. This will pay for the initial criminal investigations vehicle needed to serve new development. Subsequent replacements of the criminal investigations vehicle will be funded by the County's normal vehicle replacement program.

Table 32: Criminal Investigation Vehicle Cost of Activities at Land Use Categories

Land Use	Unit of Development	Annual Criminal Investigations Rate	Vehicle Cost At $36.60 per Investigation	Total Vehicle Cost For 5 Year Life
RESIDENTIAL				
Single Family Detached	per dwelling	0.1346305	$ 4.9279	$ 24.6395
Townhouse/Duplex	per dwelling	0.0754661	2.7623	13.8115
Manufactured Homes	per dwelling	0.1345870	4.9263	24.6315
All Other Housing Types	per dwelling	0.1151303	4.2141	21.0706
NON RESIDENTIAL				
Commercial/Shop Ctr	per 1,000 sq ft	0.2870654	10.5075	52.5375
Office	per 1,000 sq ft	0.1070303	3.9176	19.5882
Hospital	per 1,000 sq ft	1.0727743	39.2669	196.3345
Mini Warehouse	per 1,000 sq ft	0.0000000	0.0000	0.0000
Warehousing	per 1,000 sq ft	0.0161621	0.5916	2.9579
Manufacturing	per 1,000 sq ft	0.0393489	1.4403	7.2015
Light Industrial	per 1,000 sq ft	0.0000000	0.0000	0.0000
Church	per 1,000 sq ft	0.0315144	1.1535	5.7676
Nursing Home	per 1,000 sq ft	0.0000000	0.0000	0.0000
Schools	per 1,000 sq ft	0.3133964	11.4713	57.3565
Lodging	per 1,000 sq ft	0.1809877	6.6247	33.1236

Table 33 uses the same method and formulas to calculate the cost of Sheriff stations for criminal investigations activities for each type of development. For the single-family house example, the incident rate of 0.1346305 criminal investigations activities per year per house is multiplied by the Sheriff station cost per incident ($1.25 from Table 22) to calculate an annual cost of $0.1686 per house per year for Sheriff stations. Since a Sheriff station lasts for 50 years, the annual cost is multiplied times 50 for a total cost of $8.4300 per house.

Table 33: Sheriff Station Cost of Activities at Land Use Categories

Land Use	Unit of Development	Annual Criminal Investigations Rate	Building Cost At $1.25 per Investigation	Total Building Cost For 50 Year Life
RESIDENTIAL				
Single Family Detached	per dwelling	0.1346305	$ 0.1686	$ 8.4300
Townhouse/Duplex	per dwelling	0.0754661	0.0945	4.7254
Manufactured Homes	per dwelling	0.1345870	0.1685	8.4272
All Other Housing Types	per dwelling	0.1151303	0.1442	7.2090
NON RESIDENTIAL				
Commercial/Shop Ctr	per 1,000 sq ft	0.2870654	0.3595	17.9748
Office	per 1,000 sq ft	0.1070303	0.1340	6.7018
Hospital	per 1,000 sq ft	1.0727743	1.3434	67.1724
Mini Warehouse	per 1,000 sq ft	0.0000000	0.0000	0.0000
Warehousing	per 1,000 sq ft	0.0161621	0.0202	1.0120
Manufacturing	per 1,000 sq ft	0.0393489	0.0493	2.4639
Light Industrial	per 1,000 sq ft	0.0000000	0.0000	0.0000
Church	per 1,000 sq ft	0.0315144	0.0395	1.9733
Nursing Home	per 1,000 sq ft	0.0000000	0.0000	0.0000
Schools	per 1,000 sq ft	0.3133964	0.3925	19.6235
Lodging	per 1,000 sq ft	0.1809877	0.2267	11.3327

Table 34 adds the cost of criminal investigations vehicles (from Table 32) and the cost of Sheriff stations (from Table 33) to calculate the total cost of criminal investigations activities for each type of development.

Table 34: Total Cost of Criminal Investigation Activities at Land Use Categories

Land Use	Unit of Development	Total Cost of Vehicles and Buildings
RESIDENTIAL		
Single Family Detached	per dwelling	33.0695
Townhouse/Duplex	per dwelling	18.5368
Manufactured Homes	per dwelling	33.0588
All Other Housing Types	per dwelling	28.2796
NON RESIDENTIAL		
Commercial/Shop Ctr	per 1,000 sq ft	70.5122
Office	per 1,000 sq ft	26.2900
Hospital	per 1,000 sq ft	263.5070
Mini Warehouse	per 1,000 sq ft	0.0000
Warehousing	per 1,000 sq ft	3.9699
Manufacturing	per 1,000 sq ft	9.6653
Light Industrial	per 1,000 sq ft	0.0000
Church	per 1,000 sq ft	7.7409
Nursing Home	per 1,000 sq ft	0.0000
Schools	per 1,000 sq ft	76.9800
Lodging	per 1,000 sq ft	44.4562

4. Credit for Other Revenue

Impact fees must be reduced by a "credit" for future taxes and revenues (other than impact fees) that will be paid by new development to pay for the public safety facilities needed by growth. The revenue credit calculation ensures that new development does not pay twice for the same benefit (i.e., it does not pay impact fees for new public safety facilities, and also pay taxes or other fees for the same public safety facilities).

The discussion and methodology of revenue credits in the road impact fee chapter applies to the revenue credit for law enforcement facilities impact fees, but the credit is based on debt service payments for bonds issued in 2004 and 2006.

The credit for other sources of revenue for the public safety facilities impact fee is calculated by determining the dollar amount of future bond debt service payments that the County will use for law enforcement facilities for growth. Table 35 lists the future payments that are for law enforcement, and apportions the law enforcement portion between residential uses (87%) and non-residential uses (13%) based on the distribution of functional population as calculated in the TischlerBise study (2006).

The residential share of the debt service is divided by the population to calculate the credit amount per person for each future year. The non-residential (commercial) share of the debt service is divided by the square feet of commercial space to calculate the credit amount per square foot. The total credit for future payments are discounted to present value because the credit is received "up front" at the time the impact fee is paid, but the County will not receive the debt service payments until future years.

Table 35: Credit for Other Revenues

Year	Principal Payments 2004 Bond Plus 36% of 2006 Bond	Residential Share @ 87%	Population	Credit per Person	Commercial Share @ 13%	Total Sq Ft Commercial Development (1,000)	Credit per 1,000 Sq Ft Sq. Ft.
2011	$ 2,679,422	$ 2,331,097	325,450	$ 7.16	$ 348,325	70,845	$ 4.9167
2012	2,773,508	2,412,952	328,087	7.35	360,556	71,419	5.0484
2013	2,881,230	2,506,670	330,746	7.58	374,560	71,998	5.2024
2014	2,996,678	2,607,110	333,427	7.82	389,568	72,581	5.3674
2015	3,122,580	2,716,645	336,130	8.08	405,935	73,365	5.5331
2016	3,260,300	2,836,461	339,751	8.35	423,839	74,157	5.7154
2017	3,403,474	2,961,022	343,411	8.62	442,452	74,958	5.9027
2018	3,555,284	3,093,097	347,111	8.91	462,187	75,768	6.1001
2019	3,705,276	3,223,590	350,850	9.19	481,686	76,586	6.2895
2020	3,874,358	3,370,691	354,630	9.50	503,667	77,604	6.4902
2021	4,058,894	3,531,238	359,358	9.83	527,656	78,637	6.7101
2022	2,195,000	1,909,650	364,150	5.24	285,350	79,682	3.5811
2023	2,305,000	2,005,350	369,005	5.43	299,650	80,742	3.7112
2024	2,420,000	2,105,400	373,925	5.63	314,600	81,816	3.8452
2025	2,525,000	2,196,750	378,911	5.80	328,250	83,101	3.9500
2026	2,645,000	2,301,150	384,850	5.98	343,850	84,405	4.0738
2027	2,765,000	2,405,550	390,882	6.15	359,450	85,730	4.1928
2028	2,895,000	2,518,650	397,008	6.34	376,350	87,076	4.3221
2029	3,035,000	2,640,450	403,231	6.55	394,550	88,444	4.4610
Total	57,096,004	31,590,573		139.53	7,422,481		95.41
Discount Rate				4.50%			4.50%
Present Value of Credit				94.42			64.60

5. Cost of Other Law Enforcement Facilities

The calculations in Tables 20-35 are for Sheriff patrol and criminal investigations. Manatee County has other law enforcement facilities (including judicial and jail facilities) that are also impacted by new development. Table 36 lists the facilities and their costs, then apportions those costs between residential and commercial benefits (using the same functional population apportionment described in the credits for other revenues). The residential share is divided by the future population to calculate the cost per person, and the commercial share is divided by the future square footage of commercial development to

calculate the cost per square foot of commercial development. The costs per person and per square foot are reduced by the credits from Table 35. The result is the net cost per person and per square foot for other law enforcement facilities.

Table 36: Cost of Other Law Enforcement Facilities

Judicial Center Complex	$ 87,382,486	
Jail Buildings	47,206,588	
Total Cost	134,589,074	
	Residential	Commercial
Percent of Total	87%	13%
Cost Allocation	$ 117,092,494	$ 17,496,580
2035 Population and Commercial 1,000 Sq Ft	448,135	98,333
2035 Share per Person or Commercial 1,000 Sq Ft	261.29	177.93
2035 Share per Person or Commercial 1,000 Sq Ft	$ 261.29	$ 177.93
Revenue Credit	94.42	64.60
Net Cost per Person or Commercial 1,000 Sq Ft	166.87	113.33

6. Impact Fee Rates

Impact fee rates for each type of land use are calculated in Table 37 as follows:

The patrol costs (from Table 28), the criminal investigations costs (from Table 34), and the costs of other public facilities (from Table 36) are listed in separate columns. Costs per residential units from the previous tables are adjusted for the size (number of bedrooms) using the average number of persons per dwelling unit for each type and size of dwelling unit.

Finally, the costs of patrol, criminal investigations and other public facilities are added together. The result is the impact fee rate for law enforcement for each type of land use.

Table 37: Impact Fee Rates for Law Enforcement

Land Use	Unit of Development	Patrol Vehicle & Station Cost	CI Vehicle & Station Cost	Jail Justice Center Building Cost	Total Law Enforcement Impact Fee
RESIDENTIAL					
Single family house[2]					
0 - 2 bedrooms	per dwelling	$100.1807	$27.5799	$343.7548	$ 471.52
3 bedrooms	per dwelling	121.4421	33.4332	417.1782	572.05
4+ bedrooms	per dwelling	159.8807	44.0155	549.0065	752.90
Townhouse/Duplex[3]					
0 - 2 bedrooms	per dwelling	282.7058	16.8314	305.3744	604.91
3+ bedrooms	per dwelling	414.4068	24.6725	447.2150	886.29
Manufactured Homes[4]					
0 - 2 bedrooms	per dwelling	83.8278	27.5710	146.8467	258.25
3+ bedrooms	per dwelling	101.6186	33.4224	178.5523	313.59
All Other Housing Types[5]					
0 - 2 bedrooms	per dwelling	88.1404	26.9505	205.2517	320.34
3+ bedrooms	per dwelling	138.1761	42.2497	322.0615	502.49
NON RESIDENTIAL					
Commercial/Shop Ctr	per 1,000 sq ft	332.3831	70.5122	113.3311	516.23
Office	per 1,000 sq ft	466.6851	26.2900	113.3311	606.31
Hospital	per 1,000 sq ft	113.1935	263.5070	113.3311	490.03
Mini Warehouse	per 1,000 sq ft	51.7954	0.0000	113.3311	165.13
Warehousing	per 1,000 sq ft	36.4073	3.9699	113.3311	153.71
Manufacturing	per 1,000 sq ft	4.1271	9.6653	113.3311	127.12
Light Industrial	per 1,000 sq ft	28.6383	0.0000	113.3311	141.97
Church	per 1,000 sq ft	113.0303	7.7409	113.3311	234.10
Nursing Home	per 1,000 sq ft	70.3849	0.0000	113.3311	183.72
Schools	per 1,000 sq ft	524.8781	76.9800	113.3311	715.19
Lodging	per 1,000 sq ft	241.9036	44.4562	113.3311	399.69

The total impact fee for a proposed development is calculated by multiplying the size of the development (i.e., square feet, dwellings, etc.) by the impact fee rate per unit (from Table 19). Developments that have more than one land use have their impact fees calculated separately for each type of land use.