

**DRAFT**

# **County Impact Fees Analysis**

**Citrus County, Florida**

**October 10, 2006**



Prepared By

**GOVERNMENT SOLUTIONS**

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## 1 - Executive Summary

This document outlines several concerns with the proposed 2006 Citrus County Impact Fee Update under consideration by the Citrus County Planning and Development Review Board (PDRB).

Impact fees are one-time payments that may be assessed by a county to offset costs to the county associated with providing necessary public infrastructure. Impact fees for the County must be proportionate and reasonably related to the capital facility service demands of new development. The fee methodology should establish that the fees would substantially benefit new development. The County's impact fee methodology should also identify the extent to which newly developed properties are entitled to various types of revenue credits to avoid potential double payment of capital costs.

Government Solutions (GS) has conducted a comprehensive evaluation of the proposed 2006 Citrus County Impact Fee Update ("Update"), conducted by Tindale-Oliver & Associates, Inc ("TOA") out of Orlando Florida.

Determining the proportionate impact fee requires understanding the complexities of community financing and usually involves determining the following:

- the cost of existing facilities;
- the means by which existing facilities have been financed;
- the extent to which new development has already contributed, through tax assessments, to the cost of providing existing capacity;
- the extent to which new development will, in the future, contribute to the cost of constructing new and existing facilities used by everyone in the community or by people who do not occupy the new development (i.e. by paying taxes in the future to pay off bonds used to build those facilities in the past);
- the time-price differential inherent in fair comparisons of amounts paid at different times.

Citrus County's economy is similar to many emerging rural communities in that it is perceived as relatively free of excessive government constraints and regulatory oversight. The County's future economic prosperity and diversification is largely driven by the existing market conditions.

Table 1.1 provides a snapshot of the median residential family income in Citrus County. As demonstrated in this table, over 41,000 or 73% of the families would have to dedicate at least 71% of their net annual income to the payment of the proposed TOA impact fees. Families earning less than \$15,000 annually would have to allocate 1½ times their annual salary before they could realize the "Great American Dream" of owning their own home.

The additional fiscal burden of impact fees on families in Citrus County would force many families to continue renting homes and force others, having outgrown their existing homes, to remain due to the additional cost of a new home and the increased price of previously owned houses, resulting from excessive regulatory government costs, such as the proposed impact fees.

Total Impact Fee for 2,000 Sq. Ft. Home		\$	17,523
Detailed Net Household Income	2006	% of Annual Income for 2K Sq. Ft. Home	
Dem: Household Income, Median (\$):	24,916		70%
Dem: Household Income, Average (\$):	32,598		54%
Dem: Household Income, Per Capita (\$):	15,010		117%
Dem: Households with Income Less than \$15,000:	10,597		146%
Dem: Households with Income \$15,000 to \$24,999:	10,881		83%
Dem: Households with Income \$25,000 to \$34,999:	9,948		58%
Dem: Households with Income \$35,000 to \$49,999:	10,495		44%
Median	10,546		71%
Total Households with Income Less Than \$50,000	41,921		73%
Total Occupied Households	57,601		

Table 1.1 – Proposed Impact Fee as a Percentage of Median Family Income

The future fiscal impact imposed on new business considering locating in Citrus County and existing business' planning to expand, is considerable under the proposed impact fee schedule.

Impact fees are most harmful to the small business and the startup company, often owned and managed by long-term county residents. These companies not only employ local workers but reinvest their earning back into the community. ***Small business is the backbone of the Citrus County economy.***

The large corporate, chain type stores (i.e. Wal-Mart, CVS, 7-Eleven) would most likely locate in municipalities which offer lower upfront investment costs, which are unlikely to be recouped for many years. Although, if any commercial growth does occur in Citrus County, it will most likely be the national or regional chains, whose financial resources may allow for little or no profit for their initial years of operation.

Without adequate economic growth and diversity, the Citrus County would experience stagnation, high unemployment, more and longer travel demands, less affordable housing, and a higher cost of living.

Land Use	Unit	Unit	Exist Fees	TOA 07 Total	GS Total	TOA Typical	GS Typical	% Chng Exist-TOA	% Chng Exist-GS
<b>RESIDENTIAL:</b>									
Single Family (Detached)									
< 1,500 & Ann Inc less than 80% SHIP	du		4,680	11,707	5,019	11,707	5,019	150%	7%
0 to 1,500 s.f.	du		5,293	13,828	5,821	13,828	5,821	161%	10%
1,501 to 2,499 s.f.	du		6,464	17,506	7,281	17,506	7,281	171%	13%
2,500 s.f. and greater	du		6,890	19,388	8,054	19,388	8,054	181%	17%
Multi-Family	du		4,555	14,824	5,299	14,824	5,299	225%	16%
Res Condominium/Townhouse	du		4,310	12,660	5,369	12,660	5,369	194%	25%
Rental Condo/Timeshare Units	du		4,721	15,361	5,510	15,361	5,510	225%	17%
Mobile Home Park	du		4,416	12,888	4,633	12,888	4,633	192%	5%
Retire Comm/ Age-Restricted SF	du		1,403	4,433	1,953	4,433	1,953	216%	39%
<b>RECREATION:</b>									
Racquet Club/Health Spa	1,000 sf	25		30,270	11,653	756,740	291,334		
<b>OFFICE:</b>									
50,000 SF or less	1,000 sf	10	553	16,724	6,338	167,236	63,382	2924%	1046%
<b>RETAIL:</b>									
50,000 GSF or less	1,000 sf	8	775	17,717	6,582	141,733	52,659	2186%	749%
Discount Store, Free-Standing	1,000 sf	10		23,405	8,739	234,054	87,394		
Quality Restaurant	1,000 sf	8		44,018	16,968	352,143	135,747		
High Turnover Restaurant	1,000 sf	5		56,016	21,441	280,080	107,205		
Fast Food Rest w/ Drive-Thru	1,000 sf	5		130,470	48,215	652,351	241,077		
Conven Store w/ gas and fast food	1,000 sf	5		143,934	53,008	719,672	265,038		
Bank/Savings Drive-In	1,000 sf	5		56,292	20,541	281,460	102,705		

Table 1.2 –Impact Fee Comparison

The fees represented in Table 1.2 represent typical residential and commercial impact fees based on the average building size. ***It is important to understand - our proposal would not reduce impact fees from their existing levels, but would provide a realistic and equitable impact fee schedule, based on the existing level of service, cost data, and other revenue sources available to Citrus County.***

The impact fee proposed by Tindale-Oliver would increase residential impact fees by nearly 200% in less than two year, while the 2005 indexing procedures called for an 8% increase per annum. Commercial fees increase by over 200% and in some cases by as much as 500%.

The subsequent analysis describes the data sources used in the analysis and the calculation steps taken to arrive at our proposed fee schedule. The methodology used by TOA has remained substantially the same. The changes in fees are not due to methodological changes but rather reflect the most accurate and current data available. In addition, some assumptions were changed based on industry standards and local conditions in Citrus County.

On average, our analysis indicates a total impact fee of about 30% to 45% of the proposed TOA impact fees. We also recommend that the fee levels presented in this analysis are assessed at 100% upon the effective date and reviewed every two years thereafter. **As an alternative to selecting one report over another,**

**the Board could recommend the fees become adopted at a 40% discounted level across the board. This would ensure the County is not overstating an already high impact fee**

The following Tables, 1.3a and 1.3b, reflect the proposed TOA total impact fees by land use category along with the 2005 residential fee schedule and the proposed 2006 Government Solutions (GS) fees based on the analysis contained in this report. While the TOA fees increase by 200%, the GS fees increase by a reasonable 17% or roughly 11% per year since the effective date of the 2005 impact fees. The proposed GS fees are still higher than the indexed fees, as recommend by TOA in the 2005 impact fee update.

Land Use	Unit	2005 Fees	TOA 06 Total	GS Total	TOA Typical	GS Typical	% Chng Exist-TOA	% Chng Exist-GS
<b>RESIDENTIAL:</b>								
Single Family (Detached)								
< 1,500 & Ann Inc less than 80% SHIP	du	4,680	11,707	5,019	11,707	5,019	150%	7%
0 to 1,500 s.f.	du	5,293	13,828	5,821	13,828	5,821	161%	10%
1,501 to 2,499 s.f.	du	6,464	17,506	7,262	17,506	7,262	171%	12%
2,500 s.f. and greater	du	6,890	19,388	8,054	19,388	8,054	181%	17%
Multi-Family	du	4,555	14,824	5,299	14,824	5,299	225%	16%
Res Condominium/Townhouse	du	4,310	12,660	5,369	12,660	5,369	194%	25%
Rental Condo/Timeshare Units	du	4,721	15,361	5,510	15,361	5,510	225%	17%
Mobile Home Park	du	4,416	12,888	4,633	12,888	4,633	192%	5%
Retire Comm/ Age-Restricted SF	du	1,336	4,433	1,953	4,433	1,953	232%	46%
<b>LODGING:</b>								
Hotel	room		6,717	2,636				
Motel	room		3,733	1,785				
<b>RECREATION:</b>								
RV Park	site		4,451	1,748				
Marina	berth		2,942	1,124				
Golf Course	hole		33,017	12,499				
Golf Driving Range	tee		12,350	4,708				
General Recreation/County Park	acre		2,178	839				
Amusement Park	acre		74,463	28,565				
Miniature Golf Course	hole		3,618	1,455				
Movie Theater w/Matinee	screen		40,786	15,199				
Racquet Club/Health Spa	1,000 sf		30,270	11,653	756,740	291,334		
Bowling Alley	1,000 sf		36,077	13,898				
Community Center	1,000 sf		21,185	8,079				
Paintball Area	acre		71,850	27,604				
<b>GOVERNMENTAL:</b>								
Library	1,000 sf		22,069	8,182				
Government Complex	1,000 sf		24,138	9,130				
Jail	1,000 sf		28,806	10,970				
<b>INSTITUTIONS:</b>								
Hospital	bed		9,091	3,458				
Nursing Home	bed		1,179	440				
Day Care Center	1,000 sf		18,978	6,795				
Fraternal Organization	1,000 sf		24,115	9,198				
<b>OFFICE:</b>								
50,000 SF or less	1,000 sf	6,458	16,724	6,338	167,236	63,382	159%	-2%
50,001 - 100,000 SF	1,000 sf		12,979	4,922				
100,000 - 200,000 SF	1,000 sf		11,067	4,197				
200,000 - 400,000 SF	1,000 sf		9,439	3,578				
greater than 400,000 SF	1,000 sf		8,043	3,050				
Medical Office/ Clinic	1,000 sf	11,586	29,549	11,199				

Table 1.3a - Total Impact Fee Schedule

Land Use	Unit	2005 Fees	TOA 06 Total	GS Total	TOA Typical	GS Typical	% Chng Exist-TOA	% Chng Exist-GS
<b>RETAIL:</b>								
Building Materials and Lumber Store	1,000 sf		37,432	14,238				
Discount Superstore	1,000 sf		52,853	20,131				
Specialty Retail	1,000 sf		26,078	9,733				
50,000 GSF or less	1,000 sf	9,076	17,717	6,582	141,733	52,659	95%	-27%
50,001-200,000 GSF	1,000 sf		14,352	5,390				
200,001-400,000 GSF	1,000 sf		14,398	5,482				
Greater than 400,000 GSF	1,000 sf		13,692	5,236				
Discount Store, Free-Standing	1,000 sf		23,405	8,739	234,054	87,394		
Hardware/Paint Store	1,000 sf		17,727	6,541				
Pharmacy/Drug Store w/Drive-Thru	1,000 sf		13,068	4,919				
Home Improvement Superstore	1,000 sf		18,895	7,229				
Quality Restaurant	1,000 sf		44,018	16,968	352,143	135,747		
High Turnover Restaurant	1,000 sf		56,016	21,441	280,080	107,205		
Fast Food Rest w/ Drive-Thru	1,000 sf		130,470	48,215	652,351	241,077		
Quick Lube	service bays		16,979	6,394				
Automobile Part Sales	1,000 sf		28,330	10,694				
Supermarket	1,000 sf		22,305	8,154				
Conven Store with Gas Pumps	1,000 sf		67,163	24,035				
Conven Store w/ gas and fast food	1,000 sf		143,934	53,008	719,672	265,038		
Auto Repair or Body Shop	1,000 sf		16,416	6,445				
Convenience Store w/Gas Pumps	fuel pos.		13,525	4,830				
Tire Store	1,000 sf		15,284	5,818				
New/Used Auto Sales	1,000 sf		22,552	8,555				
Self Service Car Wash	bay		30,274	11,028				
Car Wash	1,000 sf		11,694	4,365				
Electronics Superstore	1,000 sf		23,951	9,064				
Furniture Store	1,000 sf		3,186	1,221				
Bank/Savings Walk-In	1,000 sf		32,709	12,036				
Bank/Savings Drive-In	1,000 sf		56,292	20,541	281,460	102,705		
<b>INDUSTRY:</b>								
Gen Indust/ Indust Park	1,000 sf		6,625	2,512				
General Heavy Industrial	1,000 sf		1,783	672				
Manufacturing	1,000 sf		3,661	1,393				
Warehouse	1,000 sf		4,451	1,685				
Mini-Warehouse	1,000 sf		1,534	574				
Unmanned Utilities Site	1,000 sf		880	322				
Vehicle Storage	acre		2,132	821				

Table 1.3b - Total Impact Fee Schedule

As with any legislative document under consideration by the Board, there will be questions regarding data and methodology. Please contact Kirk Sorenson at any time to discuss these issues.

## 2 - Population

Functional Population is used in order to equitably spread the costs between residential and non-residential sectors. Businesses place demands upon several public facilities (Corrections, Law Enforcement, Fire/Rescue, EMS, and Public Buildings) in exactly the same manner as people do. In fact, businesses are simply people in another facet of their lives. It is equitable to spread these costs based upon the demand created by the number of people expected to be present per unit of land use. This is done differently for residential and non-residential land uses. For residential the allocation is done using the residents per unit from census data. Based on previous work completed by Dr. James Nicholas, residential population are typically assigned **60%** to the residence based on the average amount of time spent at the residence each day. The Citrus 2001 Study assigned 50% of a persons time to residential use and 50% to non-residential use. This means that **50%** of people's time is allocated to other land uses such as employment, shopping, entertainment, etc.

TOA uses a 24-hour day to calculate the residential functional population. This basically assigns a disproportionate number of hours at the residence by including night-time hours, when the service relating to public buildings are not being provided and the law enforcement, fire protection, and EMS services are being provided to protect non-residential property as well as residential property.

For non-residential land uses the allocation is accomplished by using traffic generation rates. Trip rates will indicate the number of people present per day at the land uses. The people present are divided between employees and visitors. Employees are assigned 8 hours per day, 5 days per week, depending on the land use. Visitors are allocated to a particular land use for differing lengths of time and days per week depending on the land use. The total number of person hours per week attributed to individual land uses is divided by the total number of person hours per week to arrive at a percentage allocation.

Our analysis uses the weighted population estimate to determine the demand component, similar to the TOA Study. It is typical to use peak population in determining service demand and also in calculating per capita costs and revenues for those services that are affected by or delivered to all Citrus County residents regardless of their domicile. The LOS should be based on the provision of services to the maximum number of residents at any one time in Citrus County. Peak population is typically used as the service demand variable. In an effort to remain conservative this analysis incorporates the weighted population as the demand component<sup>1</sup>.

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<sup>1</sup> Nicholas, James, Ph.D., "2005 Martin County Impact Fee Study", Martin County Florida, 2005.

TOA underestimates the weighted population by 8,544 persons due to an estimated occupancy rate of 50% whereas the actual occupancy rate is closer to 80% (CC Convention and Visitors Bureau). We derived the number of seasonal units directly from the U.S. Census and the CC Comprehensive Plan.

<b>GS Seasonal Residents</b>		
<b>2.5</b>	<b>Units Comp Plan</b>	<b>2006</b>
Hotels	121	318
Motels	897	2,355
Rooming Hs	139	365
Apartments	1,042	2,735
RV/Campsites	2,022	5,308
Residence	6,588	17,294
		28,374

Table 2.1 – Seasonal Residents  
(Source: CC Comp. Plan)

<b>Peak 2006</b>	<b>Weight 2006 (GS)</b>	<b>Weight 2006 (TOA)</b>
134,983	134,983	134,983
318	254	122
2,355	1,884	753
365	292	11
2,735		
2,735	1,368	
5,308	2,654	820
17,294	8,647	4,849
<b>166,092</b>	<b>150,081</b>	<b>141,537</b>

Table 2.2 – Weighted Residents

<b>Table A-6</b>					
<b>Population and Employment Characteristics</b>				<b>GS</b>	
<b>Item/Calculation Step</b>	<b>TOA</b>				
	<b>TOA 2000</b>	<b>Weight</b>	<b>2000 Census</b>	<b>2006 Census Proj.</b>	
Workers who live and work in Citrus County	29,461		34,537	38,150	
Workers who live elsewhere but work in Citrus County	3,582	42%	4,199	4,639	
<b>Total workers in Citrus County</b>	<b>33,043</b>		<b>38,736</b>	<b>42,789</b>	
Workers who live in Citrus County but work elsewhere	8,451	58%	9,907	10,944	
Weighted average worker population for workers who move between	6,422		7,529	8,316	
<b>Total effective workers</b>	<b>35,883</b>		<b>42,066</b>	<b>46,467</b>	
Population	118,085		118,085	131,203	
Total effective workers as a percent of population	30%		<b>36%</b>	<b>35%</b>	
School age population (5-17 years)	15,751		15,751	17,014	
Percent of total population	13%		13%	13%	
Population net of workers & school age population	64,422	66,451	57,890	65,095	
Percent of total population	55%	56%	49%	50%	

Table 2.3 Population and Employment Characteristics

Table 2.3 shows the population and employment characteristics in Citrus County based on the 2000 U.S. Census counts<sup>2</sup>. The Census indicates that there are 38,736 workers in Citrus County while the TOA Update reflects only 33,043 total workers. The residential functional population coefficient is overstated by using inaccurate data which will increase the impact fee for residential land uses in which functional population coefficients are used (i.e. LE, PB, Fire, EMS).

The corrected residential functional population coefficients are reflected below in Table 2.4. TOA also assumed the average worker spends 13 hours at their residence and the non-worker spends 20 hours per day at their residence (both

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<sup>2</sup> EASI has analyzed and developed a series of statistical models, which are used for all updated demographic variables. These highly accurate models are regression curves that are based on a variety of factors designed to forecast the changes that include growth and the interrelationship of variables. All estimates are consistent with all of the latest Census Bureau updates available in print, on the Census Bulletin Board, and on the Census Internet Web Site. Data Sources Include:

1. Bureau of the Census – 2000 Census PL 94 – 171; 2000 Census SF1 and SF3. (These Census data serve as the benchmark or starting point for the demographic updates and the forecasts.) Other related sources are: Annual Demographic Survey, Current Population Reports (P20; P25; P60; and numerous special Census reports.
2. ZIP and County Business Patterns (US Department of Commerce - Economics and Statistics Administration- Bureau of the Census.)
3. National Center for Education Statistics - Common Core of Data (CCD)  
Bureau of Labor Statistics - Department of Labor. Bellmawr, NJ 08031

include night-time hours). Our calculations use a more reasonable and standardized 12 and 18 hours. As previously mentioned the 2001 Update uses 50% of a 16-hour day and thereby reduces the hours at the residence to 8 hours for workers, 11-hours for students, and 14-hours for non-workers. By excluding night-time hours the non-residential impact fee would be reduce by an additional 30% of our recommendation.

<b>Table A-7</b>			
<b>Residential Coefficient for Functional Population</b>			
<b>Population Group (TOA)</b>	<b>Hours at Residence</b>	<b>Percent of Population</b>	<b>Effective Hours</b>
Workers	13	30%	3.95
Students	15	13%	2.00
Other	20	55%	10.91
Total Hours at Residence(4)			16.9
<b>Residential Functional Population Coefficient</b>			<b>70%</b>
<b>Population Group (GS)</b>	<b>Hours at Residence</b>	<b>Percent of Population</b>	<b>Effective Hours</b>
Workers	12	36%	4.38
Students	15	13%	2.00
Other	18	49%	9.06
Total Hours at Residence(4)			15.44
<b>Residential Functional Population Coefficient</b>			<b>64%</b>

Table 2.4 Residential Functional Population Coefficients

The following table provides the adjusted countywide functional population based on the preceding analysis. A reduction in the functional population is translated to a higher per capita cost for each impact fee category using FP as the demand component. But the smaller FP coefficient will reduce the impact fee dependent upon the land use category.

<b>Table A-8</b>				
<b>Countywide Functional Residents</b>				
<b>Year</b>	<b>TOA Func. Pop</b>	<b>Change</b>	<b>% Change</b>	<b>GS Func. Pop</b>
2000	113,222			
2001	115,509	2,287	2.02%	103,514
2002	117,948	2,437	2.11%	105,648
2003	120,623	2,677	2.27%	107,925
2004	123,795	3,172	2.63%	110,432
<b>2005</b>	<b>127,175</b>	<b>3,380</b>	<b>2.73%</b>	<b>113,414</b>
2006	129,428	2,251	1.77%	115,422
2007	131,717	2,291	1.77%	117,465
2008	134,048	2,331	1.77%	119,543
2009	136,421	2,373	1.77%	121,660
2010	138,836	2,415	1.77%	123,813
2011	141,043	2,207	1.59%	125,782
2012	143,286	2,243	1.59%	127,782
2013	145,564	2,278	1.59%	129,813
2014	147,878	2,314	1.59%	131,877
2015	150,229	2,351	1.59%	133,974
2016	152,422	2,193	1.46%	135,929
2017	154,647	2,225	1.46%	137,914
2018	156,905	2,258	1.46%	139,927
2019	159,196	2,291	1.46%	141,970
2020	161,520	2,324	1.46%	144,043
2021	163,852	2,132	1.32%	145,944
2022	165,812	2,160	1.32%	147,870
2023	168,001	2,189	1.32%	149,823
2024	170,219	2,218	1.32%	151,801
2025	172,468	2,247	1.32%	153,804
2026	174,432	1,966	1.14%	155,558
2027	176,421	1,989	1.14%	157,332
2028	178,432	2,011	1.14%	159,125
2029	180,466	2,034	1.14%	160,939
2030	182,523	2,057	1.14%	162,773

Table 2.5 Countywide Functional Population



<b>Table II-5 Countywide Functional Population – Year 2006 (GS)</b>			
<b>Population Category</b>	<b>Year 2006 Population and Employment</b>	<b>Functional Resident Coefficient</b>	<b>Functional Residents 2006</b>
Total Population	141,537	64%	91,035
Employment by Category			
Natural Resources	1,284	0.25	320
Construction	3,820	0.25	951
Manufacturing	1,750	0.25	430
Transportation, Communications, and Utilit	2,624	0.25	653
Wholesale Trade	909	0.25	229
Retail Trade	9,191	1.29	11,890
Finance, Insurance, & Real Estate	4,935	0.27	1,319
Services	18,533	0.27	4,953
Government Services	4,767	0.34	1,635
			<b>22,379</b>
<b>2006 Total Functional Residents</b>			<b>113,414</b>
<b>Ratio of Functional Population to Residential Population</b>			<b>80.13%</b>

Table 2.7 Countywide Residents per Housing Unit

Table 2.7 reflects the corrected TOA Table II-5 by calculating the total 2006 functional population as 113,414 whereas the TOA Update indicates a functional population of 127,554. As previously suggested, a lower functional population will generate a higher facility cost per functional resident.

Tables 2.9 and 2.10 show the revised functional population coefficients for residential and non-residential land uses respectively. The TOA Update uses national data provided by the National Personal Transportation Survey (NPTS) but they fail to account for the unique demographic characteristics on Citrus County. For instance, the NPTS indicates person miles at 84% of the national average for communities consisting of primarily mature residents (55 – 64) as reflected in Table 2.8. The Update also assigns a 9-hour workday for each non-residential land use category whereas the standard workday is 8-hours.

Average Annual Miles per Licensed Driver by Driver Age and Gender (Driver's Self Estimate) 1969, 1977, 1983, 1990, 1995 NPTS, and 2001 NHTS				
Driver Age	2001	Percent Change Annual Rate	Total Change	% of the median
69-01				
ALL				
16 to 19	7,331	1.44%	58.23%	
20 to 34	15,650	1.62%	67.42%	
35 to 54	15,627	1.48%	59.93%	
<b>55 to 64</b>	<b>13,177</b>	<b>1.34%</b>	<b>53.03%</b>	<b>84%</b>
65+	7,684	1.25%	48.60%	
Median	13,785	1.45%	58.72%	

Table 2.8 NPTS Miles by Age Group

Table II-7 Countywide Functional Residents for Residential Land Uses												
Residential Land Use	Unit	ITE Code	Res Per Unit	Occ Rate	Adj Res Per Unit	Hrs at Place	Workers Per Unit	Work Day Hours	Days Per Week	TOA Work Week Residents Per Unit	GS Work Week Residents Per Unit	2001
<b>Residential</b>												
Single Family Detached/ Mobile Home Individual L												
- 0 to 1,500 sf	du	210	1.9							1.33	1.18	1.00
- 1,501 to 2,499 sf	du	210	2.14							1.50	1.05	1.00
- 2,500 sf or greater	du	210	2.33							1.64	1.29	1.00
Multi Family	du	221	1.4							0.98	0.90	0.83
Residential Condominium/Townhouse	du	230	1.4							0.98	0.90	0.83
Rental Condominium/Timeshare Unit	du	224	1.4							0.98	0.90	0.83
Mobile Home Park	du	240	1.76							1.24	1.19	0.86
Retirement Community/Age-Restricted Single Fai	du	250	1.26							0.89	0.81	
<b>Transient/Assisted, Group</b>												
Hotel / Motel	room	310 / 320	1.62	62%	1	12	0.5	8	7	0.67	0.67	
Adult Living Facility	bed	620 / 252	1.25	95%	1.19	16	0.5	8	7	0.96	0.96	

Table 2.9 Residential FP Coefficients

Table II-9 (GS)												
Functional Residents for Non-Residential Land Uses												
Land Use	Impact Unit	ITE Code / Page	Trips Per Unit	Trips Per Emp	Emp Per Unit	One-Way	Worker Hours	Occ Per Trip	Visitors	Visitor	Days	Func Res Coeff
						Factor @ 50%				Hours / Trip	Per Week	
<b>Recreational</b>												
RV Park	site	416 / 460	3.28	N/A	1.2	1.64	8	2.39	2.72	1.5	7	0.57
Marina	berth	420 / 703	2.37	20.52	0.12	1.18	8	2.39	2.71	1	7	0.15
Golf Course	hole	430 / 715	28.59	20.52	1.39	14.30	8	2.39	32.77	0.25	7	0.81
Golf Driving Range	tee	432 / 745	10.92	55.57	0.20	5.46	8	2.39	12.85	1	7	0.60
General Recreation/County Park	acre	412 / 634	1.82	N/A	0.1	0.91	8	2.39	2.08	1.5	7	0.16
Amusement Park	acre	480 / 818	60.61	8.33	7.28	30.30	8	2.39	65.15	1.5	7	6.50
Miniature Golf Course	hole	431 / 743	2.64	N/A	1.74	1.32	8	2.39	1.41	1	7	0.64
Movie Theater with Matinee	screen	444 / 718	85.30	53.12	1.61	42.65	8	2.39	100.33	1	7	4.72
Racquet Club/Health Club/Spa/Dance Studio	1,000 sf	492 / 867	26.34	N/A	2	13.17	8	2.39	29.48	1.5	7	2.51
Bowling Alley	1,000 sf	437 / 756	26.66	N/A	1.74	13.33	8	2.39	30.12	1.5	7	2.46
Community Center	1,000 sf	495 / 881	18.30	27.25	0.67	9.15	8	2.39	21.20	1	7	1.11
Paintball Area	acre	N/A	60.61	N/A	1.74	30.30	8	2.39	70.69	1.5	7	5.00
<b>Governmental</b>												
Library	1,000 sf	590 / 1080	44.14	48.85	0.90	22.07	8	1.28	27.34	1	7	1.44
Government Complex	1,000 sf	733 / 1242	22.34	7.75	2.88	11.17	8	1.28	11.41	1	5	1.03
Jail	1,000 sf	571 / 1062	23.28	2.5	9.31	11.64	8	1.28	5.59	1	7	3.34
<b>Institutions</b>												
Hospital	bed	610 / 1092	9.45	5.2	1.82	4.72	8	1.42	4.89	1	7	0.81
Nursing Home	bed	620 / 1121	1.98	6.55	0.30	0.99	8	1.42	1.11	1	7	0.15
Day Care Center	1,000 sf	565 / 1026	60.06	28.13	2.13	30.03	8	1.11	31.20	0.15	5	0.65
Fraternal Organization	1,000 sf	591 / 1090	18.30	46.9	0.39	9.15	8	1.96	17.55	1	7	0.86
<b>Office</b>												
Office 50,000 SF or less(9)	1,000 sf	710 / 1045	14.68	3.32	4.42	7.34	8	1.28	4.97	1	5	1.20
Office 50,001 - 100,000 SF(10)	1,000 sf	710 / 1045	11.40	3.32	3.43	5.70	8	1.28	3.86	1	5	0.93
Office 100,001 - 200,000 SF(11)	1,000 sf	710 / 1045	9.72	3.32	2.93	4.86	8	1.28	3.29	1	5	0.80
Office 200,001 - 400,000 SF(12)	1,000 sf	710 / 1045	8.29	3.32	2.50	4.14	8	1.28	2.81	1	5	0.68
Office greater than 400,000 SF(13)	1,000 sf	710 / 1045	7.06	3.32	2.13	3.53	8	1.28	2.39	1	5	0.58
Medical Office/Clinic	1,000 sf	720 / 1181	26.81	8.91	3.01	13.40	8	1.42	16.02	1	5	1.19

Table 2.10 Non-Residential FP Coefficients

Table II-9 (GS) Functional Residents for Non-Residential Land Uses												
Land Use	Impact Unit	ITE Code / Page	Trips Per Unit	Trips Per Emp	Emp Per Unit	One-Way Factor @ 50%	Worker Hours	Occ Per Trip	Visitors	Visitor Hours / Trip	Days Per Week	Func Res Coeff
<b>Retail, Gross Square Feet</b>												
Building Materials and Lumber Store	1,000 sf	812 / 1309	36.13	32.12	1.12	18.06	8	1.73	30.13	0.65	7	1.19
Discount Superstore	1,000 sf	813 / N/A	44.01	N/A	1.94	22.00	8	1.73	36.13	0.65	7	1.63
Specialty Retail, including Bars/Taverns	1,000 sf	814 / 1344	39.98	22.36	1.79	19.99	8	1.73	32.80	0.5	7	1.28
Retail 50,000 GSF or less(9)	1,000 sf	820 / 1451	88.26	N/A	2.5	44.13	8	1.73	73.84	0.5	7	2.37
Retail 50,001 GSF to 200,000 GSF(14)	1,000 sf	820 / 1451	50.25	N/A	2.5	25.12	8	1.73	40.96	0.65	7	1.94
Retail 200,001 GSF to 400,000 GSF(12)	1,000 sf	820 / 1451	36.98	N/A	2.5	18.49	8	1.73	29.49	1	7	2.06
Retail greater than 400,000 GSF(13)	1,000 sf	821 / 1451	29.02	N/A	2.5	14.51	8	1.73	22.60	1	7	1.77
Discount Store, Free-Standing	1,000 sf	815 / 1357	44.82	28.84	1.55	22.41	8	1.73	37.21	0.65	7	1.53
Hardware/Paint Store	1,000 sf	816 / 1367	41.03	53.21	0.77	20.52	8	1.73	34.72	0.5	7	0.98
Pharmacy/Drug Store w/Drive-Thru	1,000 sf	881 / 1642	76.17	N/A	2.5	38.08	8	1.52	55.39	0.35	7	1.64
Home Improvement Superstore	1,000 sf	862 / 1600	23.84	N/A	2.5	11.92	8	1.52	15.62	1	7	1.48
Quality Restaurant	1,000 sf	931 / 1704	72.88	N/A	9.92	36.44	8	1.85	57.49	1	7	5.70
High-Turnover Restaurant	1,000 sf	932 / 1723	101.20	N/A	9.92	50.60	8	1.85	83.69	0.75	7	5.92
Fast Food Rest w/ Drive-Thru	1,000 sf	933 / 1744	418.10	N/A	10.9	209.05	8	1.85	375.84	0.25	7	7.55
Quick Lube	bay	941 / 1778	32.00	N/A	1.5	16.00	8	1.52	22.82	0.5	7	0.98
Automobile Parts Sales	1,000 sf	843 / 1485	49.53	N/A	2.5	24.76	8	1.52	35.14	0.5	7	1.57
Supermarket	1,000 sf	850 / 1521	82.70	87.82	0.94	41.35	8	1.52	61.91	0.5	7	1.60
Convenience Store w/Gas Pumps	1,000 sf	853 / 1547	642.59	N/A	2.5	321.30	8	1.52	485.87	0.2	7	4.88
Convenience/Gas/Fast Food	1,000 sf	N/A	787.67	N/A	2.5	393.84	8	1.52	596.13	0.2	7	5.80
Auto Repair or Body Shop	1,000 sf	840 / 1437	24.07	N/A	6	12.04	8	1.52	12.29	1	7	2.51
Gas Station w/ Convenience Market	fuel pos.	945 / 1790	130.22	N/A	0.31	65.11	8	1.52	98.66	0.2	7	0.93
Tire Store	1,000 sf	848 / 1496	19.90	3.24	6.14	9.95	8	1.73	11.07	1	7	2.51
New and Used Car Sales	1,000 sf	841 / 1471	26.34	21.14	1.25	13.17	8	1.73	21.54	1	7	1.31
Self Service Car Wash	bay	947 / 1818	86.40	N/A	0.5	43.20	8	1.52	65.16	0.5	7	1.52
Car Wash	1,000 sf	948 / 1778	32.00	N/A	2.5	16.00	8	1.52	21.82	0.5	7	1.29
Electronics Superstore	1,000 sf	863 / 1609	36.03	N/A	2.5	18.02	8	1.73	28.67	0.65	7	1.61
Furniture Store	1,000 sf	890 / 1649	4.05	12.19	0.33	2.02	8	1.73	3.17	1	7	0.24
Bank/Savings Walk-in	1,000 sf	911 / 1672	125.18	44.47	2.82	62.59	8	1.52	92.32	0.35	6	1.96
Bank/Savings Drive-in	1,000 sf	912 / 1676	225.24	72.79	3.09	112.62	8	1.52	168.09	0.15	6	1.78
<b>Industrial</b>												
General Light Industrial/Industrial Park	1,000 sf	110 / 90	5.67	3.02	1.88	2.84	8	1.38	2.04	1	5	0.51
General Heavy Industrial	1,000 sf	120 / 119	1.20	0.82	1.46	0.60	8	1.38	-0.64	1	5	0.33
Manufacturing	1,000 sf	140 / 170	3.06	2.13	1.43	1.53	8	1.38	0.67	1	5	0.36
Warehouse	1,000 sf	150 / 199	3.97	3.89	1.02	1.98	8	1.38	1.72	0.75	5	0.28
Mini-Warehouse	1,000 sf	151 / 217	2.00	56.28	0.04	1.00	8	1.38	1.34	0.75	7	0.05
Unmanned Utilities Site	1,000 sf	N/A	0.20	0.2	1.00	0.10	8	1.38	-0.86	1	7	0.30
Vehicle Storage	acre	N/A	2.00	N/A	0.4	1.00	8	1.38	0.98	1	7	0.17

Table 2.10 Non-Residential FP Coefficients (Cont.)

### 3 – Parks & Recreation

The park cost components are represented in Table 3.1 below. Our analysis uses much of the same cost data that the Update employed with the exception of the following discrepancies.

1. The landscaping and site preparation cost were reduced to \$20,000 per acre for district and community parks and \$10,000 per acre for neighborhood parks. The Update incorporated these costs based on Highlands County park development costs. After reviewing the Highland County cost data it was determined that Highlands costs were based on the development of only one park. Other park costs throughout Florida are significantly lower than that used in the Update. For instance, Indian River County landscaping and site preparation costs are only \$6,000 per acre as of 2005.

Facility/Calculation Step	Cost per Acre
Land Cost per Acre <sup>(1)</sup>	\$34,136
Landscaping and Site Improvements (per acre) <sup>(2)</sup>	\$6,087
Utilities and Paving (per Acre) <sup>(3)</sup>	\$18,433
Architecture, Engineering, and Inspection (@ 15%) <sup>(4)</sup>	\$8,798
<b>Total Land Cost per Acre<sup>(5)</sup></b>	<b>\$67,454</b>
Regional Parks LOS (acres per 1,000 Residents) <sup>(6)</sup> ▲	6.22
<b>Land Cost per Resident - Regional Park Component<sup>(7)</sup></b>	<b>\$419.56</b>
Neighborhood/Community Parks LOS (acres per 1,000 Residents) <sup>(6)</sup> ▲	0.39
<b>Land Cost per Resident - Neighborhood/Community Park Component<sup>(8)</sup></b>	<b>\$26.31</b>

Figure 3 2 2005 Indian Rive Site Prep Costs

2. The CC Comprehensive Plan allows for a developer credit for neighborhood parkland but limits this credit to 50% of the developer costs. Therefore the neighborhood cost should be reduced by 50% to reflect the funding level requirements of the County. Figure 3.2 is text extracted from the Comp. Plan placing the 50% funding limitation on neighborhood parks.

A need for neighborhood/equipped play areas exists, however, the County does not have a policy providing for funding, construction, or maintenance of these parks. It is apparent that these parks will be provided through residential development. Impact fee credits up to 50 percent may be provided for any contribution, payment, construction, or dedication of an on-site private recreation facility which substantially reduces the development's impact upon the County's capital needs for parks.

**2. Park Capital Costs**

Recreational facilities in Citrus County have traditionally been funded through ad valorem taxes and grants. Several state programs are available for park and recreation programming. One program which Citrus County has participated in is the Florida Recreation Development Assistance Program through Section 375.072, F.S., and Chapter 16D-5, Part V, F.A.C. The County should continue to pursue state funding for recreational activities.

A major source of recreation funding will be realized through impact fees. Adopted in December, 1986, impact fees collected on new residential development for the park component must be used for park capital facilities in the park construction district (Figure 2-7) in which the development is located. The funds can only be used for district and community parks, not neighborhood parks. In order to fund these types of facilities with impact fee revenues, the Ordinance would need to be amended.

Figure 3.2 Neighborhood Parks Funding Limitations

<b>Table III-5 Park Land Cost per Acre(TOA)</b>			
<b>Description</b>	<b>Cost Component by Park Type</b>		
	<b>District</b>	<b>Comm</b>	<b>Neigh</b>
Purchase Cost per Acre	15,000	25,000	50,000
Landscaping/Site Preparation Costs (per acre)	29,143	29,143	14,572
Architecture, Engineering, and Inspection @ 15%	4,371	4,371	1,093
<b>Total Land Cost per Acre</b>	<b>48,514</b>	<b>58,514</b>	<b>65,664</b>
Total Improvement Cost per Acre	23,427	45,429	35,545
Total Cost per Acre (Prototype)	71,942	103,943	101,209
Parks LOS (acres per 1,000 Residents)(4)	2.09	1.24	0.53
<b>Parks and Recreation Land Cost per Resident(5)</b>	<b>101.63</b>	<b>72.46</b>	<b>35.01</b>
<b>Park Land Cost per Acre (GS)</b>			
<b>Description</b>	<b>Cost Component by Park Type</b>		
	<b>District</b>	<b>Comm</b>	<b>Neigh</b>
Purchase Cost per Acre	15,000	25,000	25,000
Landscaping/Site Preparation Costs (per acre)	20,000	20,000	10,000
Architecture, Engineering, and Inspection @ 15%	3,000	3,000	1,500
<b>Total Land Cost per Acre</b>	<b>38,000</b>	<b>48,000</b>	<b>36,500</b>
<b>Total Improvement Cost per Acre</b>	<b>23,427</b>	<b>45,429</b>	<b>17,772</b>
<b>Total Cost per Acre (Prototype)</b>	<b>61,427</b>	<b>93,429</b>	<b>54,272</b>
<b>Total Cost per Acre (2001)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Parks LOS (acres per 1,000 Residents)	1.98	1.17	0.50
<b>Parks and Rec Land Cost per Resident</b>	<b>75.07</b>	<b>56.06</b>	<b>18.35</b>

Table 3.1 Neighborhood Parks Funding Limitations

The revised park cost per resident is reflected in Table 3.1 above. Our analysis' land cost per resident is about 25% less than that proposed by TOA due to the discrepancies identified above. The total land cost per acre comparison is provided as Table 3.2

<b>Table III-6</b>		
<b>Total Land Cost per Resident</b>		
<b>Cost per Resident/Calculation Step</b>	<b>TOA</b>	<b>GS</b>
District Park Land Cost per Resident	101.63	75.07
Community Park Land Cost per Resident	72.46	56.06
Neighborhood Park Land Cost per Resident	35.01	18.35
<i>Subtotal Park Land Cost per Resident</i>	209.10	149.48
Parks Facilities & Equipment Cost per Resident	120.16	110.68
<b>Total Parks &amp; Rec Facilities Cost per Resident</b>	<b>329.26</b>	<b>260.17</b>

Table 3.2 Total Land Cost Comparison

The net cost per resident is calculated by deducting any impact fee credits from the total impact fee cost; this is shown in Table 3.4. A discount rate of 4.5% and a standard capitalization period of 25 years are used to calculate the impact fee credits (This variable are further discussed in the School Impact Fee Section). The Update undercapitalizes the credit by using a 5-year period based on the forecast used in the CIP. A credit of \$8.70 is based on the County's actual CIP (See Table 3.3).

<b>Table III-7 GS</b>							
<b>Parks and Recreation Facility Program Improvement</b>							
	<b>Expansion/ Replacement</b>	<b>FY 2005/06</b>	<b>FY 2006/07</b>	<b>FY 2007/08</b>	<b>FY 2008/09</b>	<b>FY 2009/10</b>	<b>Five-Year Total/ Average</b>
<b>Expenditure</b>							
General Fund Taxes							70,000
<b>Grant Funding</b>							300,000
Loans - Barge Canal Boat Ramp				5,100,000.00			5,100,000
Other							
<b>Five-Year Ave Annual Cap Expansion Expend</b>							900,000
<b>Population(2)</b>		141,538	143,967	146,436	148,951	151,512	1,274,000
<b>Five-Year Average Annual Population</b>							146,481
<b>Ave Annual Cap Expansion Expend per Resident</b>							<b>8.70</b>

Table 3.3 Net Impact Cost per Resident

<b>Table III-8 Net Impact Cost per Resident</b>		
<b>Impact Cost / Credit Element</b>	<b>Impact Cost</b>	
	<b>TOA</b>	<b>GS</b>
<b>Impact Cost</b>		
Total Impact Cost per Resident(1)	329.26	260.17
<b>Impact Credit</b>		
Average Annual Capital Expansion Expenditures per Resident(2)	0.14	<b>8.70</b>
50% Allocated to Capacity Projects		<b>4.35</b>
Capitalization Rate(3)	5.00%	4.50%
Capitalization Period(4)	5	25
Capital Improvement Credit per Resident(5)	0.61	64.48
<b>Net Impact Cost</b>		
Net Impact Cost per Resident(6)	<b>328.66</b>	<b>195.68</b>

Table 3.4 Net Impact Cost per Resident

The parks impact fees is reflected in Table 3.5. The primary reason the parks impact fee did not dramatically increase compared to the 2001 Study is because the level of service dropped from 7.89 acres per 1,000 permanent residents to 3.86 acres per weighted resident. If the LOS would have remained at 7.89 acres the TOA park impact fee would be at about \$1,200 per residential unit.

<b>Table III-9 Proposed Parks and Recreation Impact Fee Schedule</b>							
<b>Land Use</b>	<b>TOA</b>			<b>GS</b>			<b>2001</b>
	<b>Res per Unit</b>	<b>Net Cost/ Resident</b>	<b>Total Impact Fee</b>	<b>Res per Unit</b>	<b>Net Cost/ Resident</b>	<b>Total Impact Fee</b>	
Single Family Detached/ Mobile Home Individual Lot							
- 0 to 1,500 sf	1.90	328.66	624.45	1.64	195.68	320.05	435
- 1,501 to 2,499 sf	2.14	328.66	703.33	1.84	195.68	359.60	435
- 2,500 sf or greater	2.33	328.66	765.77	2.00	195.68	391.97	435
Multi Family	1.40	328.66	460.12	1.40	195.68	273.76	360
Residential Condominium/Townhouse	1.40	328.66	460.12	1.40	195.68	273.76	360
Rental Condominium/Timeshare Unit	1.40	328.66	460.12	1.40	195.68	273.76	360
Mobile Home	1.76	328.66	578.44	1.84	195.68	360.79	374
Retirement Community/Age-Restricted Single Family	1.26	328.66	414.11	1.26	195.68	248.56	302

Table 3.5 Parks Impact Fee Schedule

## 4 – Law Enforcement

The Law Enforcement (LE) impact fees are based on a level of service reflected in Table 4.1. It also appears that TOA incorrectly used the functional population for 2005 rather than 2006 FP (See TOA Table A-9). The 2001 building replacement cost per officer is \$12,710 compared to the 2006 cost of \$55,333 for comparable facilities (the 2001 study includes a detention facility while the 2006 Update does not include this building).

<b>Table IV-4 (TOA)</b>		
<b>Current Level of Service (2006)</b>		
	Year 2006	
	Weighted	Functional
<b>Calculation Step</b>	<b>Population</b>	<b>Population</b>
Population	137,451	123,406
Number of Officers	200	200
Population/Functional Residents per Officer	687	617
<b>LOS(4)(Officers per 1,000 Residents)</b>	<b>1.46</b>	<b>1.62</b>
<b>Table IV-4 (GS)</b>		
<b>Current Level of Service (2006)</b>		
	Year 2006	
	Weighted	Functional
<b>Calculation Step</b>	<b>Population</b>	<b>Population</b>
Population	150,081	113,414
Number of Officers	200	200
Population/Functional Residents per Officer	750	567
<b>LOS(4)(Officers per 1,000 Residents)</b>	<b>1.33</b>	<b>1.76</b>

Table 4.1 LE Level of Service Comparison

Due to the large discrepancy between the 2001 and the 2006 facility replacement cost with no data to substantiate the TOA calculations, we decided to use the indexed facility replacement cost (annually compounded index of 5%).

Comparisons of these costs are reflected in Table 4.2 and Table 4.3. As indicated, the replacement cost for the Operations Building increased from \$1.8 million to \$5.3 million and the EOC building replacement value increased from \$379,000 to \$3.6 million. These replacement costs are excessive and unsubstantiated.

<b>Table IV-6</b>		
<b>Total Impact Cost per Functional Resident</b>		
<b>Cost Component</b>	<b>TOA</b>	<b>GS</b>
Building & Land Replacement Cost per Officer	55,333	25,297
Vehicle & Equipment Replacement Cost per Officer	78,505	63,709
<b>Total Replacement Cost per Officer</b>	133,838	89,007
LOS--Officers per 1,000 Functional Residents	1.62	1.76
<b>Total Impact Cost per Functional Resident</b>	<b>216.91</b>	<b>156.96</b>

Table 4.2 LE Cost per Functional Resident

<b>Law Enforcement Land &amp; Buildings Inventory</b>			
<b>Facility Description</b>	<b>Building Replace Cost</b>	<b>Land &amp; Bldg Replacement</b>	<b>2001 Replace Cost</b>
<b>Sheriff Operations Building</b>	5,252,720	5,295,470	1,898,000
Evidence Garage Expansion(5)	265,020	265,020	
<b>Emergency Operations Center &amp; Radio Building</b>	3,450,200	3,575,200	379,000
Kensington Annex	902,752	925,502	
Lakes Region Community Resource Office(6)	214,884	222,134	
Beverly Hills Surveillance	770,717	783,217	

Table 4.3 Building Replacement Cost Comparison

The general revenue LE credit component represented in the Update is based on projected expenditures from FY2006 through FY2010. Table 4.4 presents the credit used in the LE impact fee calculation. Unlike several of the other components of the county's impact fee calculations, the credit based on the LOS is only capitalized for six years. The facility expansion projects are typically capitalized for 25-year and the equipment expansion is normally capitalized for 10-years. The Update under capitalizes the GF credit by using only a 5-year capitalization period.

Table 4.4 provides the recalculated LE general fund revenue credit. The TOA Table IV-7 increases the credit by 30% to reflect the difference between existing home taxable values and new home taxable value. This adjustment should be 130% based on information provided by the CC Property Appraiser and other IF categories in the Update (e.g. Schools).

Table IV-7 Law Enforcement Capital Expansion Expenditures(1)								
Description	Expansion/ Replacement	Fiscal Year					Total/ Average	
		2006	2007	2008	2009	2010	TOA	GS
<b>General Fund</b>								
CCSO Evidence Garage Expansion	Expansion	265,020	-	-	-	-	265,020	
<b>Total Capital Expansion Expenditures</b>		265,020	-	-	-	-	265,020	1,018,881
Five-Year Average Capital Expansion Expenditures		1,000,000	1,084,404	1,000,000	1,000,000	1,000,000		254,220
Functional Population		125,580	127,813	130,075	132,377	134,720		
Average Functional Population							130,115	116,036
Capital Expenditure per Functional Resident							0.41	2.19
Percent of General Fund Funded with Ad Valorem Revenue							74%	74%
Ad Valorem Portion of the Capital Expenditure per Functional Resident							0.30	1.62
Non-Ad Valorem Portion of the Capital Expenditure per Functional Resident							0.11	0.57
Adjusted Ad Valorem Portion of the Capital Expenditure per Functional Resident							0.39	3.73
<b>Capital Expenditure per Functional Resident - Single Family, Residential Condominium Land Uses</b>							0.50	<b>4.30</b>
<b>Capital Expenditure per Functional Resident - Non Single Family, Residential Condominium Land Uses</b>							0.41	<b>2.19</b>

Table 4.4 Building Replacement Cost Comparison

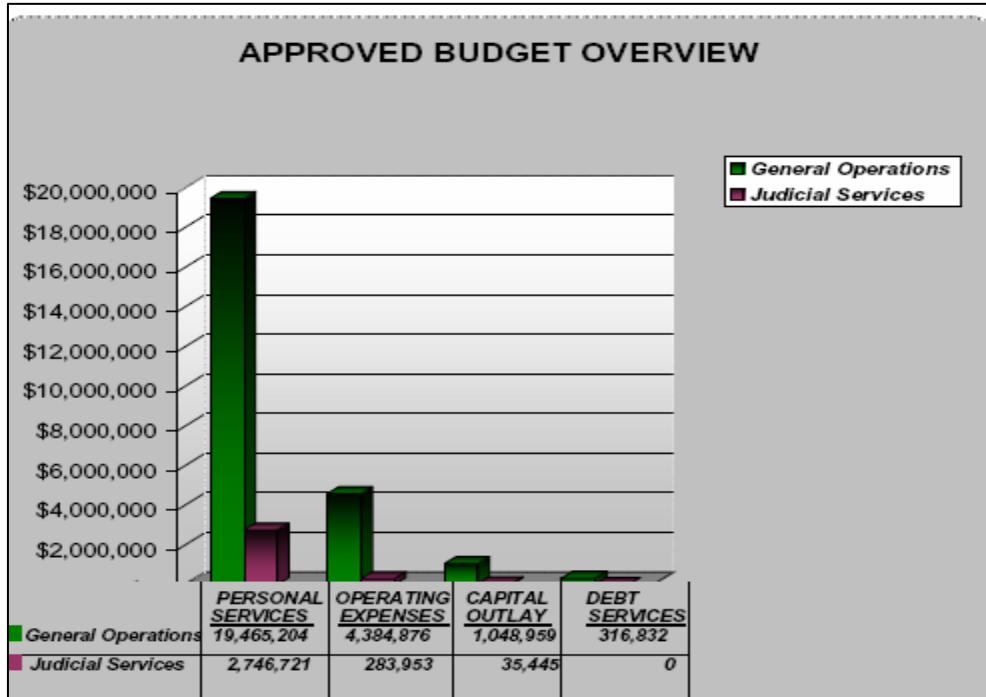


Figure 4.1 LE Capital Outlay Budget

The debt service credit is calculated throughout the Update by using only principal payments rather than the total discounted debt service payment. Table 4.5 provides the estimated debt service credit base on an average 40% of the debt service consisting of interest payments. The 2005 and 2001 debt service credit calculations both include interest costs as a factor within the debt service credit.

Table IV-8							
Bond Debt Credit Analysis							
Description	Number of Years Issued	Years Remain	Interest Rate(1)	Tot Loan Amount(2)	PV of Payments Remain	FP During Remain Bond Issue	Bond Debt Credit per Functional Resident
Suntrust 109 Loan - Vehicles	3	1.50	3.50%	57,279	23,066	126,702	0.18
Suntrust 91 Loan - Vehicles	3	1.50	3.50%	38,380	15,446	126,702	0.12
Bank of Inverness - Equipment	10	7.50	4.75%	750,000	547,278	133,466	4.10
911 Communication System - Law Enforcement Portion	10	5.50	3.56%	728,057	371,570	132,354	2.81
<b>Total Debt Service Credit per Functional Resident</b>							7.21
					Estimated Int. Cost		2.88
					Total Debt Service		<b>10.10</b>

Table 4.5 Debt Service Credit Calculations

The vacant land credit is reflected in Table 4.6 and the vacant land taxable values are provided in Table 4.7. TOA apparently did not use the entire vacant land value and also used outdated property values.

Table IV-9		
Effective Vacant Land Percentage (2006)		
Component	TOA	GS
Countywide Excluding Crystal River Taxable Vacant Land Value	1,273,085,859	2,671,037,168
Countywide Excluding Crystal River Total Taxable Property Value	8,314,770,213	9,741,759,902
Vacant Land Value as a Percentage of Total Property Value	15.31%	27.42%
Percent of Capital Expansion Projects Funded with General Fund	100%	100%
Percent of General Fund Funded with Ad Valorem Taxes	74%	74%
<b>Effective Vacant Land Value Percentage</b>	11.33%	<b>20.29%</b>

Table 4.6 Vacant Land Credit

PROPERTY TYPE - 2006	03 TAX VALUE	04 TAX VALUE	05 TAX VALUE	06 TAX VALUE
VACANT RESIDENTIAL	500,084,537	561,539,695	1,169,472,629	2,281,592,085
SINGLE FAMILY RES	2,524,391,286	2,869,019,267	3,540,644,907	4,683,324,448
				63%
MOBILE HOMES	258,362,319	291,281,096	371,591,870	515,428,257
				77%
MULTI FAMILY (< 10)	28,281,804	29,506,877	65,479,333	56,249,808
MULTI FAMILY (> 10)	22,107,900	22,037,700		31,835,900
CONDOMINIUM	66,863,775	83,383,330	110,600,730	158,511,952
				90%
COOPERATIVES	2,711,681	3,325,470	6,206,960	9,780,461
RETIREMENT HOMES	8,825,541	11,084,322		27,237,000
DEVELOPED COMMERCIAL	573,527,970	646,452,050		865,503,954
				34%
VACANT COMMERCIAL	104,566,801	111,289,631	151,491,657	234,857,170
DEVELOPED INDUSTRIAL	44,659,700	51,184,100	71,129,300	74,659,500
				46%
VACANT INDUSTRIAL	5,333,700	6,382,900	8,300,000	12,757,200
AGRICULTURAL	34,791,631	38,982,946	48,651,001	61,009,705
INSTITUTIONAL	77,616,020	80,860,235		105,596,937
GOVERNMENT	423,225	27,855		64,361
LEASEHOLD	-	-		-
MISC.	443,255,502	463,741,969		481,520,448
NON-AGRICULTURAL ACREAGE	51,458,994	73,904,895		141,830,713
TOTAL	4,747,262,386	5,344,004,338		9,741,759,902
		13%		82%
VALUE at 95%				9,254,671,907
Total Just Value	7,074,397,845	7,953,046,751		14,863,004,370
TOTAL VACANT				2,671,037,168
TOTAL VACANT(Exc. Acreage)	609,985,038	679,212,226	1,329,264,286	2,529,206,455
TOTAL VACANT RES				2,281,592,085
TOTAL IMPROVED				6,528,128,217
TOTAL RESIDENTIAL				7,763,959,911
TOTAL IMP RESIDENTIAL				5,455,130,826

Table 4.7 Citrus County Taxable Values  
(Source: CC Property Appraiser)

The cost per functional resident is provided in Table 4.8 below. In addition to the revised FP data we also revised the calculations by using a more appropriate 10-year capitalization period, the current discount rate of 4.5%, and the correct vacant land credit.

<b>Table IV-10</b>				
<b>Net Impact Cost per Functional Resident</b>				
	<b>TOA</b>		<b>GS</b>	
	<b>Single Family, Residential Condominium Land Uses</b>	<b>Non Single Family, Residential Condominium Land Uses</b>	<b>Single Family, Residential Condominium Land Uses</b>	<b>Non Single Family, Residential Condominium Land Uses</b>
<b>Calculation Step</b>	<b>Land Uses</b>	<b>Land Uses</b>	<b>Land Uses</b>	<b>Land Uses</b>
<b>Impact Cost</b>				
Total Impact Cost per Functional Resident	216.91	216.91	156.96	156.96
<b>Impact Credit</b>				
Ave Ann Capital Improvet Credit per Funct Resident	0.50	0.41	4.30	2.19
Capitalization Rate	5%	5%	4.5%	4.5%
Capitalization Period	5	5	10	10
Capital Improvement Credit per Functional Resident	2.16	1.76	34.01	17.34
Debt Service Credit per Functional Resident	7.21	7.21	10.10	10.10
Effective Vacant Land Value Percentage	11.33%	11.33%	20.29%	20.29%
Credit for Past Property Tax Payments on Vacant Land	24.58	24.58	31.85	31.85
Total Revenue Credit per Functional Resident	33.94	33.55	75.96	59.28
<b>Net Impact Cost</b>				
Net Impact Cost per Functional Resident	182.96	183.36	<b>81.00</b>	<b>97.68</b>

Table 4.8 Cost per FP Comparison

Table 4.9 below reflects the revised impact fee by land use category for residential and non-residential functional population. The 2001 adopted impact fee (with Corrections) and the 2006 adopted Citrus County LE (without Corrections) is also provided. Our revised fee schedule is slightly less than the 2001 fee schedule due to the exclusion of the Detention Center in the facility inventory.

Table IV-11 Proposed Law Enforcement Impact Fee Schedule							
Land Use	Unit	TOA			GS		TOA Highlands (9/5/06)
		Funct Resident Coeff	Net Impact Fee per Funct Res	2001 (Include Corr.)	Funct Resident Coeff	Net Impact Fee per Funct Res	
<b>Residential</b>							
Single Family Detached/ Mobile Home Individual Lot							
- 0 to 1,500 sf	du	1.33	243	135	1.18	96	51
- 1,501 to 2,499 sf	du	1.5	274	135	1.05	85	58
- 2,500 sf or greater	du	1.63	298	135	1.29	104	63
Multi Family	du	1.03	189	112	0.90	88	39
Residential Condominium/Townhouse	du	1.03	188	135	0.90	73	
Rental Condominium/Timeshare Unit	du	1.03	189	135	0.90	88	
Mobile Home Park	du	1.23	225	110	1.19	96	34
Retirement Community/Age-Restricted Single Family	du	0.88	161	135	0.81	86	34
<b>Transient, Assisted, Group</b>							
Hotel/Motel	room	0.88	161	110	0.67	65	0
Nursing Home/ALF	bed	0	-		0.96	94	0
<b>Recreational</b>							
RV Park	site	0.68	125		0.57	56	0
Marina	berth	0.19	35		0.15	15	0
Golf Course	hole	1.08	198	323	0.81	79	0
Golf Driving Range	tee	0.76	139		0.60	59	0
General Recreation/County Park	acre	0.2	37		0.16	16	0
Amusement Park	acre	8.5	1,559		6.50	635	0
Miniature Golf Course	hole	0.74	136		0.64	62	0
Movie Theater with Matinee	screen	5.98	1,096		4.72	461	0
Racquet Club/Health Club/Spa/Dance Studio	1,000 sf	3.09	567		2.51	245	0
Bowling Alley	1,000 sf	3.03	556		2.46	241	0
Community Center	1,000 sf	1.42	260		1.11	108	0
Paintball Area	acre	6.2	1,137		5.00	488	0
<b>Governmental</b>							
Library	1,000 sf	1.85	339		1.44	141	0
Government Complex	1,000 sf	1.39	255		1.03	100	0
Jail	1,000 sf	4.66	854		3.34	326	0
<b>Institutions</b>							
Hospital	bed	1.11	204		0.81	79	0
Nursing Home	bed	0.2	37		0.15	14	0
Day Care Center	1,000 sf	0.89	163		0.65	63	0
Fraternal Organization	1,000 sf	1.1	202		0.86	84	0
<b>Office</b>							
Office 50,000 SF or less	1,000 sf	1.67	306	244	1.20	117	0
Office 50,001 - 100,000 SF	1,000 sf	1.29	237	244	0.93	91	0
Office 100,001 - 200,000 SF	1,000 sf	1.1	202	244	0.80	78	0
Office 200,001 - 400,000 SF	1,000 sf	0.94	172	244	0.68	66	0
Office greater than 400,000 SF	1,000 sf	0.8	147	244	0.58	56	0
Medical Office/Clinic	1,000 sf	1.6	293	452	1.19	117	0

Table 4.9 LE Net Impact Fee per FP

Table IV-11 Proposed Law Enforcement Impact Fee Schedule							
Land Use	Unit	TOA		2001 (Include Corr.)	GS		TOA Highlands (9/5/06)
		Funct Resident Coeff	Net Impact Fee per Funct Res		Funct Resident Coeff	Net Impact Fee per Funct Res	
<b>Retail, Gross Square Feet</b>							
Building Materials and Lumber Store	1,000 sf	1.55	284		1.19	116	0
Discount Superstore	1,000 sf	1.96	359		1.63	159	0
Specialty Retail, including Bars/Taverns	1,000 sf	1.69	310		1.28	125	0
Retail 50,000 GSF or less(8)	1,000 sf	2.87	526	342	2.37	232	0
Retail 50,001 GSF to 200,000 GSF(14)	1,000 sf	2.34	429	379	1.94	190	0
Retail 200,001 GSF to 400,000 GSF(12)	1,000 sf	2.5	458	414	2.06	201	0
Retail greater than 400,000 GSF(13)	1,000 sf	2.14	392	414	1.77	173	0
Discount Store, Free-Standing	1,000 sf	1.99	365		1.53	149	0
Hardware/Paint Store	1,000 sf	1.26	231		0.98	96	0
Pharmacy/Drug Store w/Drive-Thru	1,000 sf	1.96	359		1.64	160	0
Home Improvement Superstore	1,000 sf	1.78	326		1.48	145	0
Quality Restaurant	1,000 sf	6.82	1,250		5.70	557	0
High-Turnover Restaurant	1,000 sf	7.07	1,296		5.92	578	0
Fast Food Rest w/ Drive-Thru	1,000 sf	9.01	1,652		7.55	737	0
Quick Lube	bay	1.16	213		0.98	95	0
Automobile Parts Sales	1,000 sf	1.87	343		1.57	153	0
Supermarket	1,000 sf	2.05	376		1.60	157	0
Convenience Store w/Gas Pumps	1,000 sf	6	1,100		4.88	477	0
Convenience/Gas/Fast Food	1,000 sf	7.15	1,311		5.80	567	0
Auto Repair or Body Shop	1,000 sf	2.95	541		2.51	245	0
Gas Station w/ Convenience Market	fuel pos.	1.14	209		0.93	90	0
Tire Store	1,000 sf	3.46	634		2.51	245	0
New and Used Car Sales	1,000 sf	1.71	314		1.31	128	0
Self Service Car Wash	bay	1.89	347		1.52	149	0
Car Wash	1,000 sf	1.52	279		1.29	126	0
Electronics Superstore	1,000 sf	1.92	352		1.61	157	0
Furniture Store	1,000 sf	0.32	59		0.24	24	0
Bank/Savings Walk-in	1,000 sf	2.57	471		1.96	191	0
Bank/Savings Drive-in	1,000 sf	2.37	435		1.78	174	0
<b>Industrial</b>							
General Light Industrial/Industrial Park	1,000 sf	0.71	130		0.51	50	0
General Heavy Industrial	1,000 sf	0.49	90		0.33	32	0
Manufacturing	1,000 sf	0.5	92		0.36	35	0
Warehouse	1,000 sf	0.39	72		0.28	27	0
Mini-Warehouse	1,000 sf	0.07	13		0.05	5	0
Unmanned Utilities Site	1,000 sf	0.47	86		0.30	29	0
Vehicle Storage	acre	0.21	39		0.17	17	0

Table 4.9 LE Net Impact Fee per FP (Cont.)

## 5 – Emergency Medical Services

The EMS costs are overstated due to the inclusion of the future Nature Coast EMS facility scheduled to be constructed in 2008/09. The following table reflects the revised functional population data and the updated building inventory. Once the facility is constructed in can be included as a cost component in the impact fee calculations.

<b>Table VI-6</b>		
<b>Total Impact Cost per Functional Resident</b>		
<b>Calculation Step</b>	<b>TOA</b>	<b>GS</b>
Building & Contents Replacement Value per Station	785,389	<b>260,389</b>
Land Replacement Value per Station	80,221	<b>36,432</b>
Equipment & Vehicle Replacement Value per Station	415,466	415,466
<b>Total Replacement Value per Station</b>	1,281,077	712,287
<b>LOS(5) (Stations/ Functional Residents)</b>	0.047	0.052
<b>Total Impact Cost per Functional Resident</b>	60.44	<b>37.03</b>

Table 5.1 Cost per Functional Resident

<b>Table VI-4</b>			
<b>Current Level of Service (2006)</b>			
	<b>TOA</b>		<b>GS</b>
	<b>Year 2006</b>		
<b>Calculation Step</b>	<b>Weighted Population</b>	<b>Functional Population</b>	<b>Functional Population</b>
Population	141,538	127,175	115,422
Number of Stations	6	6	6
Number of Stations incl. Leased Facilities	7	7	7
Population/Functional Residents per Station	23,590	21,196	19,237
<b>Current LOS (Owned Stations per 1,000 Residents)</b>	0.042	0.047	0.052
Current LOS (All Stations per 1,000 Residents)	0.049	0.055	0.061

Table 5.2 Existing Level of Service

<b>Table VI-9</b>		
<b>Net Impact Cost per Functional Resident</b>		
	<b>TOA</b>	<b>GS</b>
<b>Calculation Step</b>	<b>Impact Cost</b>	<b>Impact Cost</b>
<b>Impact Cost</b>		
Total Impact Cost per Functional Resident	60.44	37.03
<b>Impact Credit</b>		
Ave Ann Capital Expan Expenditure Credit per FP	0.81	0.81
Capitalization Rate	5%	4.50%
Capitalization Period (in years)	5	25
Capital Expansion Expenditure Credit per Resident	3.49	11.95
Debt Service Credit Per Functional Resident	14.20	19.88
Total Revenue Credit per Functional Resident	17.69	31.83
<b>Net Impact Cost</b>		
Net Impact Cost per Functional Resident	<b>42.75</b>	<b>5.20</b>

Table 5.3 Existing Level of Service

The total cost per functional resident is reflected in Table 5.3. The debt service credit is adjusted to include debt service interest payments as well as principal payments. The future revenue credit is based on historical expenditures whereas the LE credit is based on future expenditures listed in the CIP.

Table 5.4 provides the revise EMS impact fee schedule as calculated with the data corrections identified in this section of the Analysis.

<b>Table VI-10</b>						
<b>Proposed EMS Impact Fee Schedule</b>						
<b>Land Use</b>	<b>Impact Unit</b>	<b>TOA</b>			<b>GS</b>	
		<b>Func Res Coeff</b>	<b>Impact Fee</b>	<b>2001 Fee</b>	<b>Func Res Coeff</b>	<b>Impact Fee</b>
<b>Residential</b>						
Single Family Detached/Mobile Home Individual Lot						
- 0 to 1,500 sf	du	1.33	57	15	1.18	6
- 1,501 to 2,499 sf	du	1.5	64	15	1.05	5
- 2,500 sf or greater	du	1.63	70	15	1.29	7
Multi Family	du	0.98	42	13	0.90	5
Residential Condominium/Townhouse	du	0.98	42	13	0.90	5
Rental Condominium/Timeshare Unit	du	0.98	42	13	0.90	5
Mobile Home Park	du	1.23	53	13	1.19	6
Retirement Community/Age-Restricted Single Family	du	0.88	38		0.81	4
<b>Transient/Assisted, Group</b>						
Hotel/Motel	room	0.88	38		0.67	3
Adult Living Facility	bed	0			0.96	5
<b>Recreational</b>						
RV Park	site	0.68	29		0.57	3
Marina	berth	0.19	8		0.15	1
Golf Course	hole	1.08	46		0.81	4
Golf Driving Range	tee	0.76	32		0.60	3
General Recreation/County Park	acre	0.2	9		0.16	1
Amusement Park	acre	8.5	363		6.50	34
Miniature Golf Course	hole	0.74	32		0.64	3
Movie Theater with Matinee	screen	5.98	256		4.72	25
Racquet Club/Health Club/Spa/Dance Studio	1,000 sf	3.09	132		2.51	13
Bowling Alley	1,000 sf	3.03	130		2.46	13
Community Center	1,000 sf	1.42	61		1.11	6
Paintball Area	acre	6.2	265		5.00	26
<b>Governmental</b>						
Library	1,000 sf	1.85	79		1.44	7
Government Complex	1,000 sf	1.39	59		1.03	5
Jail	1,000 sf	4.66	199		3.34	17
<b>Institutions</b>						
Hospital	bed	1.11	47		0.81	4
Nursing Home	bed	0.2	9		0.15	1
Day Care Center	1,000 sf	0.89	38		0.65	3
Fraternal Organization	1,000 sf	1.1	47		0.86	4
<b>Office</b>						
Office 50,000 SF or less	1,000 sf	1.67	71	27	1.20	6
Office 50,001 - 100,000 SF	1,000 sf	1.29	55	27	0.93	5
Office 100,001 - 200,000 SF	1,000 sf	1.1	47	27	0.80	4
Office 200,001 - 400,000 SF	1,000 sf	0.94	40		0.68	4
Office greater than 400,000 SF	1,000 sf	0.8	34		0.58	3
Medical Office/Clinic	1,000 sf	1.6	68	52	1.19	6

Table 5.4 EMS Impact Fee Schedule

Table VI-10 Proposed EMS Impact Fee Schedule						
Land Use	Impact Unit	TOA			GS	
		Func Res Coeff	Impact Fee	2001 Fee	Func Res Coeff	Impact Fee
<b>Retail, Gross Square Feet</b>						
Building Materials and Lumber Store	1,000 sf	1.55	66		1.19	6
Discount Superstore	1,000 sf	1.96	84		1.63	8
Specialty Retail, including Bars/Taverns	1,000 sf	1.69	72		1.28	7
Retail 50,000 GSF or less	1,000 sf	2.87	123	38	2.37	12
Retail 50,001 GSF to 200,000 GSF	1,000 sf	2.34	100	38	1.94	10
Retail over 200,000 GSF to 400,000 GSF	1,000 sf	2.5	107	43	2.06	11
Retail greater than 400,000 GSF	1,000 sf	2.14	91	45	1.77	9
Discount Store, Free-Standing	1,000 sf	1.99	85		1.53	8
Hardware/Paint Store	1,000 sf	1.26	54		0.98	5
Pharmacy/Drug Store w/Drive-Thru	1,000 sf	1.96	84		1.64	9
Home Improvement Superstore	1,000 sf	1.78	76		1.48	8
Quality Restaurant	1,000 sf	6.82	292		5.70	30
High-Turnover Restaurant	1,000 sf	7.07	302		5.92	31
Fast Food Restaurant with Drive-Thru	1,000 sf	9.01	385		7.55	39
Quick Lube	bay	1.16	50		0.98	5
Automobile Parts Sales	1,000 sf	1.87	80		1.57	8
Supermarket	1,000 sf	2.05	88		1.60	8
Convenience Store w/Gas Pumps	1,000 sf	6	257		4.88	25
Convenience/Gas/Fast Food	1,000 sf	7.15	306		5.80	30
Auto Repair or Body Shop	1,000 sf	2.95	126		2.51	13
Gas Station w/ Convenience Market	fuel pos.	1.14	49		0.93	5
Tire Store	1,000 sf	3.46	148		2.51	13
New and Used Car Sales	1,000 sf	1.71	73		1.31	7
Self Service Car Wash	bay	1.89	81		1.52	8
Car Wash	1,000 sf	1.52	65		1.29	7
Electronics Superstore	1,000 sf	1.92	82		1.61	8
Furniture Store	1,000 sf	0.32	14		0.24	1
Bank/Savings Walk-in	1,000 sf	2.57	110		1.96	10
Bank/Savings Drive-in	1,000 sf	2.37	101		1.78	9
<b>Industrial</b>						
General Light Industrial/Industrial Park	1,000 sf	0.71	30		0.51	3
General Heavy Industrial	1,000 sf	0.49	21		0.33	2
Manufacturing	1,000 sf	0.5	21		0.36	2
Warehouse	1,000 sf	0.39	17		0.28	1
Mini-Warehouse	1,000 sf	0.07	3		0.05	0
Unmanned Utilities Site	1,000 sf	0.47	20		0.30	2
Vehicle Storage	acre	0.21	9		0.17	1

Table 5.4 EMS Impact Fee Schedule (Cont.)

## 6 – Fire Rescue

Based on the revised functional population calculations, the revised LOS has increased from .178 to .20 per FP, as shown in Table 6.1.

<b>Table V-4 (TOA)</b>		
<b>Current Level of Service (2006)</b>		
Year 2006		
	Weighted	Functional
<b>Calculation Step</b>	<b>Population</b>	<b>Population</b>
Population	137,451	123,406
Number of Stations	22	22
Population/Functional Residents per Station	6,248	5,609
<b>LOS(4) (Stations per 1,000 Residents)</b>	0.16	0.178
<b>Table V-4 (GS)</b>		
<b>Current Level of Service (2006)</b>		
Year 2006		
	Weighted	Functional
<b>Calculation Step</b>	<b>Population</b>	<b>Population</b>
Population	137,451	112,001
Number of Stations	22	22
Population/Functional Residents per Station	6,248	5,091
<b>LOS(4) (Stations per 1,000 Residents)</b>	0.16	<b>0.20</b>

Table 6.1 Fire Rescue Level of Service

The total impact fee cost increased to \$322 per FP, which reflects a higher level of service (Table 6.2) and the net impact fee cost (Table 6.3). After reviewing the Fire Rescue CIP Documents it is recommended that a future revenue credit of \$8.25 should be included in the net cost calculations. This represents a capitalized credit of \$122.32 per FP.

<b>Table V-6</b>		
<b>Total Impact Cost per Functional Resident</b>		
<b>Component</b>	<b>TOA</b>	<b>GS</b>
Building, Land, Equipment & Furnishings Replacement Cost per Station	1,037,900	1,037,900
Vehicle/Communication System Cost per Station	603,305	603,305
<b>Total Cost per Station</b>	<b>1,641,205</b>	<b>1,641,205</b>
<b>LOS(4) (Stations/1,000 Functional Residents)</b>	<b>0.178</b>	<b>0.20</b>
<b>Total Impact Cost per Functional Resident</b>	<b>292.13</b>	<b>322.38</b>

Table 6.2 Facility Cost per FP

<b>Table V-8</b>		
<b>Net Impact Cost per Functional Resident</b>		
<b>Impact Cost / Credit Element</b>	<b>TOA Impact Cost</b>	<b>GS Impact Cost</b>
<b>Impact Cost</b>		
Total Impact Cost per Functional Resident	292.13	322.38
<b>Impact Credit</b>		
Debt Service Credit per Functional Resident	3.25	4.55
Future Revenue Credit		122.32
<b>Net Impact Cost</b>		
Net Impact Cost per Functional Resident	288.88	195.51

Table 6.3 Net Cost per FP

Table 6.4 provides the revised Fire Rescue impact fee schedule. Our revised fee averages about 50% higher than the 2001 fees while the TOA fees are about 150% greater than the existing fees, dependent on the land use type.

<b>Table V-9 Proposed Fire Rescue Impact Fee Schedule</b>						
<b>Land Use</b>	<b>Impact Unit</b>	<b>TOA</b>		<b>2001 Study</b>	<b>GS</b>	
		<b>Funct Res Coeff</b>	<b>Impact Fee</b>		<b>Funct Res Coeff</b>	<b>Impact Fee</b>
<b>Residential</b>						
Single Family Detached/Mobile Home Individual Lot						
- 0 to 1,500 sf	du	1.33	384	156	1.18	231
- 1,501 to 2,499 sf	du	1.5	433	156	1.05	206
- 2,500 sf or greater	du	1.63	471	156	1.29	252
Multi Family	du	1.03	298	129	0.90	176
Residential Condominium/Townhouse	du	1.03	298	129	0.90	176
Rental Condominium/Timeshare Unit	du	1.03	298	129	0.90	176
Mobile Home Park	du	1.23	355	129	1.19	232
Retirement Community/Age-Restricted Single Family	du	0.88	254	134	0.81	158
<b>Transient/Assisted, Group</b>						
Hotel/Motel	room	0.88	254		0.67	130
Adult Living Facility	bed				0.96	188
<b>Recreational</b>						
RV Park	site	0.68	196		0.57	111
Marina	berth	0.19	55		0.15	30
Golf Course	hole	1.08	312		0.81	158
Golf Driving Range	tee	0.76	220		0.60	118
General Recreation/County Park	acre	0.2	58		0.16	32
Amusement Park	acre	8.5	2,458		6.50	1,270
Miniature Golf Course	hole	0.74	214		0.64	125
Movie Theater with Matinee	screen	5.98	1,728		4.72	922
Racquet Club/Health Club/Spa/Dance Studio	1,000 s	3.09	893		2.51	491
Bowling Alley	1,000 s	3.03	875		2.46	481
Community Center	1,000 s	1.42	410		1.11	216
Paintball Area	acre	6.2	1,791		5.00	977
<b>Governmental</b>						
Library	1,000 s	1.85	534		1.44	282
Government Complex	1,000 s	1.39	402		1.03	201
Jail	1,000 s	4.66	1,346		3.34	652
<b>Institutions</b>						
Hospital	bed	1.11	321		0.81	158
Nursing Home	bed	0.2	58		0.15	29
Day Care Center	1,000 s	0.89	257		0.65	127
Fraternal Organization	1,000 s	1.1	318		0.86	168
<b>Office</b>						
Office 50,000 SF or less	1,000 s	1.67	482	282	1.20	235
Office 50,001 - 100,000 SF	1,000 s	1.29	373	282	0.93	182
Office 100,001 - 200,000 SF	1,000 s	1.1	318	282	0.80	155
Office 200,001 - 400,000 SF	1,000 s	0.94	272	282	0.68	133
Office greater than 400,000 SF	1,000 s	0.8	231	282	0.58	113
Medical Office/Clinic	1,000 s	1.6	462	534	1.19	233

Table 6.4 Revised Fire Rescue Impact Fee

<b>Table V-9 Proposed Fire Rescue Impact Fee Schedule</b>						
<b>Land Use</b>	<b>Impact Unit</b>	<b>TOA</b>		<b>2001 Study</b>	<b>GS</b>	
		<b>Funct Res Coeff</b>	<b>Impact Fee</b>		<b>Funct Res Coeff</b>	<b>Impact Fee</b>
<b>Retail, Gross Square Feet</b>						
Building Materials and Lumber Store	1,000 s	1.55	448		1.19	233
Discount Superstore	1,000 s	1.96	566		1.63	318
Specialty Retail, including Bars/Taverns	1,000 s	1.69	488		1.28	250
Retail 50,000 GSF or less	1,000 s	2.87	829	395	2.37	464
Retail 50,001 GSF to 200,000 GSF	1,000 s	2.34	676	437	1.94	380
Retail over 200,000 GSF to 400,000 GSF	1,000 s	2.5	722	478	2.06	403
Retail greater than 400,000 GSF	1,000 s	2.14	618	455	1.77	347
Discount Store, Free-Standing	1,000 s	1.99	575		1.53	298
Hardware/Paint Store	1,000 s	1.26	364		0.98	192
Pharmacy/Drug Store w/Drive-Thru	1,000 s	1.96	566		1.64	321
Home Improvement Superstore	1,000 s	1.78	514		1.48	290
Quality Restaurant	1,000 s	6.82	1,970		5.70	1,115
High-Turnover Restaurant	1,000 s	7.07	2,042		5.92	1,158
Fast Food Restaurant with Drive-Thru	1,000 s	9.01	2,603		7.55	1,476
Quick Lube	bay	1.16	335		0.98	191
Automobile Parts Sales	1,000 s	1.87	540		1.57	306
Supermarket	1,000 s	2.05	592		1.60	314
Convenience Store w/Gas Pumps	1,000 s	6	1,733		4.88	955
Convenience/Gas/Fast Food	1,000 s	7.15	2,066		5.80	1,134
Auto Repair or Body Shop	1,000 s	2.95	852		2.51	491
Gas Station w/ Convenience Market	fuel pos	1.14	329		0.93	181
Tire Store	1,000 s	3.46	1,000		2.51	490
New and Used Car Sales	1,000 s	1.71	494		1.31	257
Self Service Car Wash	bay	1.89	546		1.52	298
Car Wash	1,000 s	1.52	439		1.29	252
Electronics Superstore	1,000 s	1.92	555		1.61	315
Furniture Store	1,000 s	0.32	92		0.24	47
Bank/Savings Walk-in	1,000 s	2.57	742		1.96	383
Bank/Savings Drive-in	1,000 s	2.37	685		1.78	349
<b>Industrial</b>						
General Light Industrial/Industrial Park	1,000 s	0.71	205		0.51	99
General Heavy Industrial	1,000 s	0.49	142		0.33	64
Manufacturing	1,000 s	0.5	144		0.36	71
Warehouse	1,000 s	0.39	113		0.28	55
Mini-Warehouse	1,000 s	0.07	20		0.05	11
Unmanned Utilities Site	1,000 s	0.47	136		0.30	58
Vehicle Storage	acre	0.21	61		0.17	34

Table 6.4 Revised Fire Rescue Impact Fee (Cont.)

## 7 – Libraries

Tables 7.1 through 7.6 provide the revised demand, cost, and credit calculations for the Library Impact Fees. The proposed TOA fees represent a 50% impact fee increase in less than two years. This far exceeds the indexed fee of \$161 per dwelling unit. The GS impact fees reflect a more reasonable 14% increase over the existing fees.

<b>Table VII-3</b>					
<b>Current Level of Service (2006)</b>					
<b>Item</b>	<b>Sq.Ft. Count</b>	<b>TOA</b>		<b>GS</b>	
		<b>2006 Pop</b>	<b>LOS (per Res)</b>	<b>2006 Pop</b>	<b>LOS (per Res)</b>
Library Buildings	52,349	141,538	0.370	150,081	0.349
Library Materials / Collection	184,435	141,538	1.303	150,081	1.229
Computers	100	141,538	0.00071	150,081	0.00067

Table 7.1 Library Level of Service

<b>Table VII-5</b>				
<b>Total Impact Cost per Resident</b>				
<b>Element</b>	<b>TOA Cost</b>	<b>GS Cost</b>	<b>2001 Update</b>	<b>2005 Update</b>
<b>Buildings and Land</b>				
Building Construction Cost per Square Foot	299.51	299.51		
Land Cost per Square Foot	10.97	10.97		
Total Building and Land Cost per Square Foot	310.48	310.48		
Square Feet per Resident	0.37	0.349		
<b>Building and Land Impact Cost per Res</b>	<b>114.83</b>	<b>108.30</b>	<b>33.36</b>	<b>75.59</b>
<b>Library Collections and Computers</b>				
Library Collection Cost per Item	25.00	25		
Collections per Resident	1.30	1.229		
Library Collection Cost per Resident	32.58	30.72		
Computers - Unit Cost	1,200	1,200		
Computers per Resident	0.00071	0.00067		
Computer Cost per Resident	0.8478	0.7996		
<b>Total Collection and Computer Cost per Res</b>	<b>33.42</b>	<b>31.52</b>	<b>27.5</b>	<b>32.88</b>
<b>Total Impact Cost per Resident</b>	<b>148.26</b>	<b>139.82</b>	<b>60.86</b>	<b>108.47</b>

Table 7.2 Cost per Resident

<b>Table VII-7</b>		
<b>Effective Vacant Land Percentage</b>		
<b>Land</b>	<b>2006 Taxable Value</b>	
	<b>TOA</b>	<b>GS</b>
Vacant Land Value	1,320,964,286	2,671,037,168
Countywide Total Property Value	8,724,688,700	9,741,759,902
Vacant Land Value as a Percentage of the Total Property Value	15.14%	27.42%
Percent of Capital Expansion Expenditures Funded with General Fund	42%	42%
Ad Valorem Taxes as a Percent of General Fund	74%	74%
<b>Effective Vacant Land Value Percentage</b>	4.71%	<b>8.52%</b>

Table 7.3 Vacant Land Credit

<b>Table VII-8</b>		
<b>Summary of Revenue Credit</b>		
<b>Credit Element</b>	<b>TOA</b>	<b>GS</b>
<b>Capital Expenditure Credit</b>		
Capital Expansion Expenditure Credit per Resident	2.93	2.78
Capitalization Rate	5%	4.5%
Capitalization Period (in years)	6.00	10
Capital Expansion Expenditure Credit per Resident	<b>14.87</b>	<b>22.00</b>
Percent Funded with General Fund	42%	42%
Ad Valorem Taxes as a Percent of General Fund	74%	74%
Ad Valorem Tax Credit per Resident	<b>4.62</b>	<b>6.84</b>
Adjusted Ad Valorem Tax Credit per Resident	<b>10.63</b>	<b>15.72</b>
Non-Ad Valorem Tax Credit per Resident	<b>10.25</b>	<b>15.16</b>
<b>Vacant Land Credit</b>		
Total Impact Cost per Resident	148.26	139.82
Effective Vacant Land Percentage	4.71%	8.52%
Vacant Land Credit	6.98	11.91
<b>Total Credit per Resident -- Multi Family/Rental</b>		
<b>Condo/Mobile Home Park</b>	<b>21.85</b>	<b>33.91</b>
<b>Total Credit per Resident -- Single Family/Residential</b>		
<b>Condo/Retirement Community-Age Restricted Single</b>		
<b>Family</b>	<b>27.86</b>	<b>42.80</b>

Table 7.4 Library Revenue Credits

<b>Table VII-9</b>				
<b>Net Impact Cost per Resident</b>				
<b>Component</b>	<b>TOA</b>		<b>GS</b>	
	<b>Single Family, Resid Condo, Retire Homes</b>	<b>Multi Family, Rental Condo, Mobile Homes</b>	<b>Single Family, Resid Condo, Retire Homes</b>	<b>Multi Family, Rental Condo, Mobile Homes</b>
<b>Impact Cost</b>				
Total Impact Cost	148.26	148.26	139.82	139.82
<b>Revenue Credit</b>				
Total Credit per Resident	27.86	21.85	42.80	33.91
<b>Net Impact Cost per Resident</b>	<b>120.39</b>	<b>126.40</b>	<b>97.02</b>	<b>105.91</b>

Table 7.5 Net Impact Cost

<b>Table VII-10</b>									
<b>Proposed Library Impact Fee Schedule</b>									
<b>Residential Land Use</b>	<b>Unit</b>	<b>Res /Unit</b>	<b>Net Cost /Res</b>	<b>Impact Fee</b>	<b>2001</b>	<b>2005</b>	<b>GS</b>		
							<b>Res /Unit</b>	<b>Net Cost /Res</b>	<b>Impact Fee</b>
Single Family Detached/Mobile Home Individual Lot									
- 0 to 1,500 sf	du	1.90	120.39	228.75	121	152	1.64	97	159
- 1,501 to 2,499 sf	du	2.14	120.39	257.64	121		1.84	97	178
- 2,500 sf or greater	du	2.33	120.39	280.52	121		2.00	97	194
Multi Family	du	1.40	120.39	168.55	100	116	1.40	97	136
Residential Condominium/Townhouse	du	1.40	120.39	168.55	121	116	1.40	97	136
Rental Condominium/Timeshare Unit	du	1.40	126.40	176.96	121	116	1.40	106	148
Mobile Home Park	du	1.76	126.40	222.47	101	149	1.84	106	195
Retirement Community/Age-Restricted Single Famil	du	1.26	120.39	151.70	109	152	1.26	97	122

Table 7.6 Revised Library Impact Fee

## 8 – Public Buildings

The public building costs are reflected in Table 8.1 below. The TOA Update proposes a cost increase of over 100% in less than two years, whereas the GS cost increased a modest 36% in the same time frame. While the square footage of existing buildings (2005 & 2006) decreased by 36,000 square feet, the total cost increased by \$42 million (see Table 8.2).

<b>Table VIII-4</b>				
<b>Total Impact Cost per Functional Resident</b>				
<b>Cost Component</b>	<b>TOA</b>	<b>GS</b>	<b>2005</b>	<b>2001</b>
Replacement Cost per Square Foot of Public Building				
Building Replacement Cost per Square Foot	220.52	126.73		
Land Replacement Cost per Square Foot	6.46	6.46		
Total Replacement Cost per Square Foot of Building	226.98	133.20		
LOS--Public Bldg Sq Ft per Functional Resident	3.15	3.53		2.67
<b>Total Impact Cost per Functional Resident</b>	<b>714.04</b>	<b>469.85</b>	<b>346.43</b>	<b>340.38</b>

Table 8.1 PB Cost per FP

To equalize the facility replacement cost, this analysis used an indexed facility cost of \$127 per FP, as represented in Table 8.3, which was calculated based on an indexed value in 2010.

The debt service credit, as reflected in Table 8.4 is understated due to TOA exclusion of the scheduled debt service interest payments. The debt service credit in 2001 and 2005 exceed the 2006 TOA debt service credit, although the 01 and 05 outstanding debt was significantly less than the 06 debt.

Table VIII-1 Public Buildings Land & Buildings Inventory							
Facility(1)	05 Bldg Square Feet	06 Bldg Square Feet	(With Land)		(Includes Land)	Eff Acre	Land Replace Value
			06 Bldg Replace Value	06 Bldg Replace Value	05 Bldg Replace Value		
Agriculture Building	3,360	4,700	1,057,500	1,077,750	194,421	0.81	20,250
Citrus County Auditorium	13,200	18,000	3,800,000	3,877,500	110,258	3.1	77,500
Animal Control Building	3,140	3,140	706,500	722,500	239,870	0.64	16,000
Animal Control Shelter	6,200	6,240	1,404,000	1,436,000	358,610	1.28	32,000
Animal Control Admin Building	4,640	4,640	1,044,000	1,067,750	230,180	0.95	23,750
Animal Control Storage Barn	836	836	125,400	129,650	14,813	0.17	4,250
Supervisor of Elections (Coke Building)	6,000	5,082	1,143,450	1,157,700	278,260	0.57	14,250
Old Courthouse	57,818	57,818	13,009,050	13,356,050	4,231,596	13.88	347,000
Courthouse (Inc. Judicial Addition)	106,920	105,206	23,671,350	23,886,100	11,898,864	0.59	14,750
Health Department - Crystal River	4,570	4,570	1,028,250	1,055,750	208,526	1.1	27,500
Health Department - Inverness	13,533	13,533	3,044,925	3,126,175	764,052	3.25	81,250
Lake Improvement Storage (Mosquito Control)	240	240	36,000	37,500	9,467	0.06	1,500
Lake Improvement Warehouse/Office	960	960	192,000	197,750	37,227	0.23	5,750
Lecanto Government Building(6)	78,425	53,478	12,032,550	12,889,050	8,436,630	26.26	656,500
Health Department - Lecanto	26,403	24,056	5,412,600	5,607,350	2,684,823	7.79	194,750
Public Works Building Area #1	2,800	2,800	630,000	646,750	81,993	0.67	16,750
Public Works Building Area #3	3,750	3,800	855,000	926,000	14,003	2.84	71,000
Public Works Building Area #5	3,006	3,075	691,875	712,625	311,711	0.83	20,750
Vehicle Maintenance Garage Building	11,500	11,500	1,725,000	1,804,000	522,350	3.16	79,000
Vehicle Maintenance Gas Pumps/Building	1,000	1,000	150,000	157,000	766,260	0.28	7,000
Vehicle Maintenance Tire/Welding Shop	4,000	4,000	600,000	627,750	100,922	1.11	27,750
Voting Precinct #11	384	384	86,400	91,400	27,346	0.2	5,000
Courthouse Annex(7)	24,013	10,208	2,296,800	2,363,800	2,516,460	2.68	67,000
Community Resource Center/VA Clinic		60,796	13,679,100	14,454,100	N/A	31	775,000
<b>Total</b>	<b>376,698</b>	<b>339,266</b>	<b>88,221,750</b>	<b>76,353,900</b>	<b>34,038,442</b>	<b>103.45</b>	<b>2,586,250</b>
Weighted Average Cost per Square Foot of Public Building			260.04			7.62	

Table 8.2 Facility Replacement Cost

Table VIII-4 Total Impact Cost per Functional Resident				
Cost Component	TOA	GS	2005	2001
Replacement Cost per Square Foot of Public Building				
Building Replacement Cost per Square Foot	260.04	126.73		
Land Replacement Cost per Square Foot	7.62	7.62		
Total Replacement Cost per Square Foot of Building	267.66	134.36		
LOS--Public Bldg Sq Ft per Functional Resident	2.67	2.99		2.67
<b>Total Impact Cost per Functional Resident</b>	<b>714.04</b>	<b>401.92</b>	<b>346.43</b>	<b>340.38</b>

Table 8.3 PB Impact Cost per Functional Resident

Table VIII-5 Public Buildings Capital Infrastructure Debt Service									
Description	Yrs	Years Remain	Inter Rate	Tot Cap Funding for Exp	PV of Pay Remain	Ave Ann FP During Remain Bond Iss Per	Credit per FP	2001 Update	2005
Lecanto Government Building	20.0	10.0	4.18%	11,082,978	2,181,242	140,988	15.47	9,279,943	4,498,146
Courthouse Addition - Bond Issue A	20.0	13.5	4.55%	2,664,398	1,484,599	144,401	10.28	12,091,780	10,195,867
Courthouse Addition - Bond Issue B	20.0	13.5	4.55%	3,633,828	2,264,369	144,401	15.68		
Comm Resource Center/VA Clinic - Bond Issue A	20.0	18.0	3.73%	7,490,409	5,034,186	150,043	33.55		
Comm Resource Center/VA Clinic - Bond Issue B	20.0	18.0	5.54%	4,590,222	2,887,965	150,043	17.91		
<b>Total Debt Service Credit per FP</b>				29,461,835	5,930,210		<b>92.89</b>	21,371,723	14,694,013
				<b>Total debt service credit (P &amp; I)</b>			<b>130.05</b>	<b>137.87</b>	<b>100.71</b>

Table 8.4 PB Debt Service Credit

Table 8.5 provides a comparison of the cost per functional population from 2001 to the proposed TOA and GS updates. The TOA proposed costs increased by nearly 300% in less than two years while the GS costs increased by 112%. The 2006 TOA cost calculations were based on a 24-hour functional population, which is overstated as most public building are open for less than 11-hours per day. The 2005 update took this into consideration whereas the 2006 update did not. Our analysis is very conservative because we used a 24-hour day to ensure our review could be easily compared to the Update. The cost would decrease by 20 to 30% if an 11-hour day was used.

Table VIII-6 Net Impact Cost per Functional Resident				
Impact Cost / Credit Element	Impact Cost		2001	2005
	TOA	GS		
<b>Impact Cost</b>				
Total Impact Cost per Functional Resident	714.04	401.92	340.38	346.43
<b>Impact Credit</b>				
Debt Service Credit per Functional Resident	92.89	130.05	137.87	186.66
<b>Net Impact Cost</b>				
Net Impact Cost per Functional Resident	<b>621.15</b>	<b>271.87</b>	<b>202.51</b>	<b>159.77</b>

Table 8.5 PB Cost per FP Comparison

At the time of this report we were unable to validate the future revenue credit. We hope to have this information prior to the PDRB public hearing. Therefore the PB analysis does not include a future revenue credit or a vacant land credit.

Table 8.6 provides a comparison between the TOA proposed PB impact fee schedule and the 2001, 2005 and the GS proposed fees.

Table VIII-7							
Proposed Public Buildings Impact Fee Schedule				TOA		GS	
Land Use	Impact Unit	FP Coeff	Impact Fee per FP	2001	2005	FP Coeff	Impact Fee per FP
<b>Residential</b>							
Single Family Detached/ Mobile Home Individual Lot							
- 0 to 1,500 sf	du	1.33	826	203	230	1.18	321
- 1,501 to 2,499 sf	du	1.50	932	203		1.05	286
- 2,500 sf or greater	du	1.63	1,012	203		1.29	350
Multi Family	du	0.98	609	168	174	0.90	245
Residential Condominium/Townhouse	du	0.98	609	168	170	0.90	245
Rental Condominium/Timeshare Unit	du	0.98	609	168	170	0.90	245
Mobile Home Park	du	1.23	764	174	223	1.19	322
Retirement Community/Age-Restricted Single Fam	du	0.88	547			0.81	220
<b>Transient, Assisted, Group</b>							
Hotel/Motel	room	0.87	416		151	0.67	181
Nursing Home/ALF	bed	0.96	596		151	0.96	261
<b>Recreational</b>							
RV Park	site	0.68	422			0.57	155
Marina	berth	0.19	118		51	0.15	41
Golf Course	hole	1.08	671		826	0.81	219
Golf Driving Range	tee	0.76	472		177	0.60	163
General Recreation/County Park	acre	0.20	124		51	0.16	44
Amusement Park	acre	8.50	5,280		2262	6.50	1,766
Miniature Golf Course	hole	0.74	460		217	0.64	174
Movie Theater with Matinee	screen	5.98	3,714		2086	4.72	1,282
Racquet Club/Health Club/Spa/Dance Studio	1,000 sf	3.09	1,919		798	2.51	682
Bowling Alley	1,000 sf	3.03	1,882		781	2.46	670
Community Center	1,000 sf	1.42	882		365	1.11	301
Paintball Area	acre	6.20	3,851		1567	5.00	1,359
<b>Governmental</b>							
Library	1,000 sf	1.85	1,149			1.44	392
Government Complex	1,000 sf	1.39	863			1.03	279
Jail	1,000 sf	4.66	2,895			3.34	907
<b>Institutions</b>							
Hospital	bed	1.11	689		333	0.81	220
Nursing Home	bed	0.20	124		57	0.15	40
Day Care Center	1,000 sf	0.89	553		450	0.65	176
Fraternal Organization	1,000 sf	1.10	683		298	0.86	234
<b>Office</b>							
Office 50,000 SF or less	1,000 sf	1.67	1,037	367	595	1.20	326
Office 50,001 - 100,000 SF	1,000 sf	1.29	801		508	0.93	254
Office 100,001 - 200,000 SF	1,000 sf	1.10	683		444	0.80	216
Office 200,001 - 400,000 SF	1,000 sf	0.94	584		378	0.68	184
Office greater than 400,000 SF	1,000 sf	0.80	497		345	0.58	157
Medical Office/Clinic	1,000 sf	1.60	994	695	715	1.19	324

Table 8.6 PB Impact Fee Schedule

Table VIII-7 Proposed Public Buildings Impact Fee Schedule		TOA				GS	
Land Use	Impact Unit	FP Coeff	Impact Fee per FP	2001	2005	FP Coeff	Impact Fee per FP
<b>Retail, Gross Square Feet</b>							
Building Materials and Lumber Store	1,000 sf	1.55	963		512	1.19	324
Discount Superstore	1,000 sf	1.96	1,217		648	1.63	442
Specialty Retail, including Bars/Taverns	1,000 sf	1.89	1,050		488	1.28	348
Retail 50,000 GSF or less	1,000 sf	2.87	1,783	514	811	2.37	645
Retail 50,001 GSF to 200,000 GSF	1,000 sf	2.34	1,453	514	771	1.94	528
Retail 200,001 GSF to 400,000 GSF	1,000 sf	2.50	1,553	622	659	2.06	561
Retail greater than 400,000 GSF	1,000 sf	2.14	1,329	606	659	1.77	483
Discount Store, Free-Standing	1,000 sf	1.99	1,236		340	1.53	415
Hardware/Paint Store	1,000 sf	1.26	783		244	0.98	267
Pharmacy/Drug Store w/Drive-Thru	1,000 sf	1.96	1,217		658	1.64	446
Home Improvement Superstore	1,000 sf	1.78	1,106		621	1.48	403
Quality Restaurant	1,000 sf	6.82	4,236		2001	5.70	1,550
High-Turnover Restaurant	1,000 sf	7.07	4,392		2097	5.92	1,610
Fast Food Rest w/ Drive-Thru	1,000 sf	9.01	5,597		2596	7.55	2,052
Quick Lube	bay	1.16	721		383	0.98	265
Automobile Parts Sales	1,000 sf	1.87	1,162		655	1.57	426
Supermarket	1,000 sf	2.05	1,273		837	1.60	436
Convenience Store w/Gas Pumps	1,000 sf	6.00	3,727		2150	4.88	1,327
Convenience/Gas/Fast Food	1,000 sf	7.15	4,441		2457	5.80	1,577
Auto Repair or Body Shop	1,000 sf	2.95	1,832		1025	2.51	683
Gas Station w/ Convenience Market	fuel pos.	1.14	708		394	0.93	252
Tire Store	1,000 sf	3.46	2,149		1088	2.51	682
New and Used Car Sales	1,000 sf	1.71	1,062		571	1.31	357
Self Service Car Wash	bay	1.89	1,174		650	1.52	414
Car Wash	1,000 sf	1.52	944		493	1.29	350
Electronics Superstore	1,000 sf	1.92	1,193		627	1.61	438
Furniture Store	1,000 sf	0.32	199		105	0.24	66
Bank/Savings Walk-in	1,000 sf	2.57	1,596		896	1.96	532
Bank/Savings Drive-in	1,000 sf	2.37	1,472		726	1.78	485
<b>Industrial</b>						0.00	
General Light Industrial/Industrial Park	1,000 sf	0.71	441		300	0.51	138
General Heavy Industrial	1,000 sf	0.49	304		199	0.33	90
Manufacturing	1,000 sf	0.50	311		218	0.36	98
Warehouse	1,000 sf	0.39	242		169	0.28	76
Mini-Warehouse	1,000 sf	0.07	43		25	0.05	15
Unmanned Utilities Site	1,000 sf	0.47	292		6	0.30	81
Vehicle Storage	acre	0.21	130		62	0.17	47

Table 8.6 PB Impact Fee Schedule (Cont.)

## 9 – Schools

The TOA School Impact Fee proposal suggests using a 2011 level of service. Essentially, this would assess new development for a LOS that will not be available until 2011, which is only a projection. This is the only impact fee category that uses a projected LOS to determine the facility capacity and cost.

Table 9.1 reflects the proposed LOS of the two TOA submittals and the existing LOS, as calculated by GS. The TOA version two is using a non-existent design standard to increase the LOS. This would force new development to pay not only for future capacity levels but also to pay for a different facility standard than existing development is currently funding.

<b>Table IX-2</b>				
<b>Level of Service (FY 2010/11)</b>				
<b>School Type</b>	<b>School Type</b>			<b>Total/ Wght Ave</b>
	<b>Elementary</b>	<b>Middle</b>	<b>High</b>	
Net Permanent Square Footage	85,333	124,462	167,446	377,241
Number of Permanent Student Stations	810	1,191	1,594	3,595
<b>LOS - Sq Ft per Student Station</b>	<b>105.35</b>	<b>104.50</b>	<b>105.05</b>	<b>104.93</b>
<b>TOA Version 2:</b>				
	<b>Elementary</b>	<b>Middle</b>	<b>High</b>	<b>Total/ Wght Ave</b>
Net Permanent Square Footage	115,900	174,147	237,840	527,887
Number of Permanent Student Stations	810	1,072	1,514	3,396
<b>LOS - Sq Ft per Student Station</b>	<b>143.09</b>	<b>162.45</b>	<b>157.09</b>	<b>155.44</b>
<b>GS Analysis (2006 LOS):</b>				
	<b>Elementary</b>	<b>Middle</b>	<b>High</b>	<b>Total/ Wght Ave</b>
Net Permanent Square Footage(2007)	85,333	124,462	167,446	377,241
Number of Permanent COFTE (2007)	649.6	898	1,286	2,834
<b>LOS - Sq Ft per Student Station</b>	<b>131.36</b>	<b>138.56</b>	<b>130.24</b>	<b>133.14</b>

Table 9.1 Public School Level of Service

<b>Table IX-3 (GS)</b>				
<b>School Facility Cost per Student Station</b>				
	<b>Elementary</b>	<b>Middle</b>	<b>High</b>	<b>Weighted</b>
<b>Cost Component</b>	<b>School</b>	<b>School</b>	<b>School</b>	<b>Average</b>
FDOE School Average	93	69	104	
Square Feet per Student Station (LOS) - Future Schools	131.36	138.56	130.24	133.14
School Facility Cost Components:				
Planning & Site Preparation Cost per Square Foot	45.19	45.19	45.19	45.19
Construction Cost per Square Foot	190.57	190.57	190.57	190.57
FF&E Cost per Square Foot	13.34	13.34	13.34	13.34
Land Cost per Square Foot	3.42	3.84	5.87	4.68
Net Interest Carrying Cost per Square Foot	-	-	-	-
Total Facility Cost per Square Foot	252.52	252.94	254.97	253.78
<b>Facility Cost per Student Station</b>	<b>33,172</b>	<b>35,047</b>	<b>33,207</b>	<b>33,787</b>
<b>TOA Version 2</b>				
	<b>Elementary</b>	<b>Middle</b>	<b>High</b>	<b>Weighted</b>
<b>Component</b>	<b>School</b>	<b>School</b>	<b>School</b>	<b>Average</b>
<b>Gross Square Feet per Student Station (LOS)(1)</b>	143.09	162.45	157.09	155.44
School Facility Cost Components:				
Non-Construction Costs per Gross Square Foot	47.64	47.64	47.64	47.64
Construction Cost per Gross Square Foot	190.57	190.57	190.57	190.57
Land Cost per Gross Square Foot	2.60	3.45	5.04	3.98
Net Interest Carrying Cost per Gross Square Foot	7.96	13.83	14.30	12.56
Subtotal - School Facility Cost per Gross Square Foot	248.77	255.49	257.55	254.75
<b>Facility Cost per Student Station</b>	<b>35,596</b>	<b>41,504</b>	<b>40,460</b>	<b>39,599</b>
<b>FY 2006 Facility Cost per Station(TOA)</b>	<b>13,554</b>	<b>15,617</b>	<b>20,693</b>	
<b>FY 2002 Facility Cost per Station</b>	<b>12,009</b>	<b>13,787</b>	<b>18,220</b>	

Table 9.2 Public School Level of Service

The facility cost per student station is shown in Table 9.2. This table reflects the TOA version 2 proposal and the GS costs, based on the existing level of service. As indicated, the TOA costs per student station have increase by \$23,000 or 140% in less than two year.

Table 9.3 provides the CCPS weighted facility costs of the TOA version 2 and the GS analysis. Because the current utilization rate is used we can adjust the cost based on the number of portable student stations currently be used by the School District. As a result, the weighted student station cost is \$34,923 compared to the proposed TOA cost of \$40,912.

Table 9.4 provides a total facility cost comparison for the School District. According to the TOA Update, the facility costs increased by 142% in less than two year.

<b>Table IX-4 - Version 2</b>				
<b>Weighted Facility Impact Cost per Student</b>				
	<b>Elementary</b>	<b>Middle</b>	<b>High</b>	<b>Weighted</b>
<b>Calculation Step</b>	<b>School</b>	<b>School</b>	<b>School</b>	<b>Average/ Total</b>
<b>Facility Impact Cost per Student</b>				
Facility Cost per Student Station	35,596	41,504	40,460	39,599
Projected Student Capacity for 2010/11 School Year	7,568	4,208	4,810	16,586
Projected Students for 2010/11 School Year	7,654	3,720	4,680	16,054
Utilization Ratio	98.88%	113.12%	102.78%	103.31%
<b>Weighted Average Total Facility Impact Cost per Student</b>	<b>35,196</b>	<b>46,949</b>	<b>41,583</b>	<b>40,912</b>
<b>Year 2007 (GS)</b>				
	<b>Elementary</b>	<b>Middle</b>	<b>High</b>	<b>Weighted</b>
<b>Calculation Step</b>	<b>School</b>	<b>School</b>	<b>School</b>	<b>Average/ Total</b>
<b>Facility Impact Cost per Student</b>				
Facility Cost per Student Station	35,596	41,504	40,460	39,599
Perm Student Capacity for 2007 School Year	6,527	2,805	3,947	13,279
Total Students for 2007 School Year	6,862	3,712	4,483	15,057
Utilization Ratio	95.12%	75.57%	88.04%	88.19%
<b>Weighted Average Total Facility Impact Cost per Student</b>	<b>33,858</b>	<b>31,363</b>	<b>35,622</b>	<b>34,923</b>

Table 9.3 Weighted Facility Costs

<b>Table IX-5</b>				
<b>Facility Impact Cost per Student</b>				
<b>Description</b>	<b>TOA</b>	<b>GS</b>	<b>FY 2006</b>	<b>FY2001</b>
<b>Wghted Ave Total Fac Impact Cost per Student</b>	40,912	34,923		
<b>Transportation Services Cost per Student</b>				
Total Capital Cost of Transportation Services	21,957,000	21,957,000	430,000	
2010/11 Enrollment	16,054	15,545		
Cost of Transportation Services per Student	1,368	1,412	28.02	
<b>Ancillary Facilities Cost per Student</b>				
Total Square Feet of Maint/Operations Ancillary Facil	12,289	12,289		
Building Cost per Square Foot for Ancillary Facilities	130.0	130.0		
Land Cost per Square Foot for Ancillary Facilities	6.10	6.10		
Total Cost per Square Foot for Ancillary Facilities	136.1	136.1		
Total Cost of Ancillary Facilities	1,672,533	1,672,533		
Current Enrollment (FY 2006/07)	15,545	15,545		
Cost of Ancillary Facilities per Student	108	108		
<b>Administrative Facilities Cost per Student</b>				
Total Square Feet of Administrative Facilities	71,166	71,166		
Building Cost per Square Foot for Administrative Facilities	200	200		
Land Cost per Square Foot for Administrative Facilities	5.6	5.6		
Total Cost per Square Foot for Administrative Facilities	205.6	205.6		
Total Cost of Administrative Facilities	14,633,865	14,633,865		
Cost of Administrative Facilities per Student	941	941		
<b>Total Impact Cost per Student</b>	<b>43,328</b>	<b>37,385</b>	<b>17,900</b>	<b>14,117</b>

Table 9.4 Facility Cost Comparison

<b>Table IX-6</b>			
<b>State Revenue Credit</b>			
<b>Calculation Step</b>	<b>TOA Rev.</b>	<b>GS</b>	<b>FY2005</b>
State Revenue Available for Capital Expansion			
Class Size Reduction ("Classrooms for Kids")	8,454,059	8,454,059	
CO & DS	445,000	445,000	
PECO (New Construction)	1,745,141	1,745,141	
Total State Revenue Available for Capital Expansion	10,644,200	10,644,200	
Average Five-Year Enrollment	15,823	15,823	
Five-Year Total State Revenue per Student	673	673	
<b>Average Annual State Revenue per Student</b>	135	135	
Capitalization Rate	5.0%	4.50%	
Capitalization Period, Years	5	5	
<b>State Revenue Credit per Student</b>	582.49	<b>590.63</b>	3,088

Table 9.5 State Revenue Credit Calculation

The state revenue credit is understated due to TOA's use of a 5-year capitalization period and an incorrect discount rate (Table 9.5). Our analysis changed the discount rate to the existing 4.5% but left the capitalization rate at 5-year to remain conservative in our analysis.

<b>Table IX-8</b>				
<b>Annual CIT Available for Capacity</b>				
<b>TOA Calculation Step - Rev 2</b>	<b>Single Family</b>	<b>Multi Family</b>	<b>Mobile Home</b>	
Total Countywide Residential Taxable Value	3,540,644,907	182,287,024	371,591,870	
2005 Enrollment	9,482	1,122	4,765	Old Data
Average Taxable Value per Student	373,407	162,466	77,984	Old Data
Capital Millage Rate (per \$1,000)	2.0	2.0	2.0	
Annual Tax Payment per Student	747	325	156	
Adjusted Annual Tax Payment per Student	1,718	325	156	
Percent of CIT Available for Capacity Expansion	35.0%	35.0%	35.0%	
<b>Annual CIT Payments for Capacity per Student</b>	601	114	55	
<b>GS Calculation Step</b>	<b>Single Family</b>	<b>Multi Family</b>	<b>Mobile Home</b>	<b>Total</b>
06 Total Countywide Residential Taxable Value	4,683,324,448	246,597,660	515,428,257	5,445,350,365
2005 Enrollment	9,482	1,122	4,765	15,369
	62%	7%	31%	100%
2007 Enrollment	9,591	1,135	4,820	15,545
Average Taxable Value per Student	488,325	217,296	106,945	
Capital Millage Rate (per \$1,000)	2.0	2.0	2.0	
Annual Tax Payment per Student	977	435	214	
Adjusted Annual Tax Payment per Student	2,246	1,000	492	
Percent of CIT Available for Capacity Expansion	60.4%	60.4%	60.4%	
Adjusted CIT Available for Capacity Expansion	50.0%	50.0%	50.0%	
<b>Annual CIT Payments for Capacity per Student</b>	1,123	500	246	

Table 9.6 Capital Improvement Tax Credit

The capital improvement tax (CIT) credit increased in our analysis primarily due to the amount of CIT revenue available for new capacity. Based on the 2007 CCPS Facility Work Plan there is 65% of the CIT revenues available for new student stations.

<b>GS Table IX-9 Annual CIT Credit per Student</b>						
	<b>SF</b>	<b>PV</b>	<b>MF</b>	<b>PV</b>	<b>MH</b>	<b>PV</b>
<b>Year</b>	<b>CIT/Stud</b>	<b>Credit</b>	<b>CIT/ Stud</b>	<b>Credit</b>	<b>CIT/Stud</b>	<b>Credit</b>
1	1,123	1,075	500	478	248	235
2	1,151	1,054	550	503	283	259
3	1,180	1,034	605	530	325	285
4	1,210	1,014	665	558	374	314
5	1,240	995	732	587	430	345
6	1,271	976	805	618	495	380
7	1,303	957	885	651	569	418
8	1,335	939	974	685	654	460
9	1,368	921	1,071	721	752	506
10	1,403	903	1,178	759	865	557
11	1,438	886	1,296	799	995	613
12	1,474	869	1,426	841	1,144	675
13	1,511	852	1,569	885	1,316	743
14	1,548	836	1,725	932	1,513	817
15	1,587	820	1,898	981	1,740	899
16	1,627	804	2,088	1,032	2,002	990
17	1,667	789	2,296	1,087	2,302	1,089
18	1,709	774	2,526	1,144	2,647	1,199
19	1,752	759	2,779	1,204	3,044	1,319
20	1,796	745	3,057	1,267	3,501	1,452
21	1,840	730	3,362	1,334	4,026	1,597
22	1,886	716	3,698	1,404	4,630	1,758
23	1,934	703	4,068	1,478	5,324	1,934
24	1,982	689	4,475	1,556	6,123	2,129
25	2,031	676	4,923	1,638	7,041	2,343
<b>Total</b>	<b>38,364</b>	<b>21,516</b>	<b>49,152</b>	<b>23,672</b>	<b>52,341</b>	<b>23,316</b>

Table 9.7 Annual Capital Improvement Tax Credit

Table 9.8 shows the vacant land credit and Table 9.9 reflects the net impact cost per student. The TOA cost per student increase by over 260% in less than two years. This is addition to a 255% increase in school cost used in the 2005 TOA impact fee update.

<b>Table IX-10</b>		
<b>Vacant Land Credit per Student</b>		
<b>Calculation Step</b>	<b>TOA</b>	<b>GS</b>
Total Countywide Taxable Value of Vacant Land	1,320,964,286	2,671,037,168
Value of CIT Revenue from Vacant Land	2,641,929	5,342,074
Percent of Five-Year CIT Revenue Used for Capital Expansion	35.0%	60.4%
Value of CIT Revenue from Vacant Land Used for Capital Expansion	924,675	3,224,218
Current Enrollment	15,486	15,486
Value of CIT Revenue from Vacant Land Per Student	60	208
Capitalization Rate	5.0%	4.50%
Capitalization Period (years)	25	10
<b>Present Value of Annual CIT Revenue from Vacant Land</b>	842	<b>1,647</b>

Table 9.8 Vacant Land Tax Credit

<b>TOA Table IX-11</b>					
<b>Net Impact Cost per Student</b>					
<b>Impact Cost / Credit Element</b>	<b>Single Family</b>	<b>Multi Family</b>	<b>Mobile Home</b>	<b>FY 2005</b>	<b>FY 2001</b>
<b>Impact Cost</b>					
Total Impact Cost per Student	43,328	43,328	43,328	17,900	14,177
<b>Impact Credit</b>					
State Revenue Credit per Student	582	582	582	3,088	
Debt Service Revenue Credit per Student	267	267	267		
CIT Revenue Credit per Student	10,882	3,041	1,460	5,919	11,439
Vacant Land Revenue Credit per Student	842	842	842	529	384
Total Revenue Credit per Student	12,573	4,732	3,151	9,536	11,823
<b>Net Impact Cost</b>					
Net Impact Cost per Student	30,755	38,596	40,177	8,364	2,354
<b>GS Table IX-11</b>					
<b>Net Impact Cost per Student</b>					
<b>Impact Cost / Credit Element</b>	<b>Single Family</b>	<b>Multi Family</b>	<b>Mobile Home</b>		
<b>Impact Cost</b>					
Total Impact Cost per Student	37,384.69	37,384.69	37,384.69		
<b>Impact Credit</b>					
State Revenue Credit per Student	590.63	590.63	590.63		
Debt Service Revenue Credit per Student	373.80	373.80	373.80		
CIT Revenue Credit per Student	21,515.93	23,671.74	23,316.26		
Vacant Land Revenue Credit per Student	1,647.44	1,647.44	1,647.44		
Total Revenue Credit per Student	24,128	26,284	25,928		
<b>Net Impact Cost</b>					
Net Impact Cost per Student	13,257	11,101	11,457		

Table 9.9 Net Impact Cost per Student



## 10 – Transportation

The TOA transportation impact fees are overstated due to a weighted lane mile cost that includes 100% of the project state roadway projects and excludes the lane mile for non-capacity improvements while include all non-capacity improvement costs. The corrected lane mile costs are reflected in Table 10.1.

Table F-18				
Adjusted Weighted Average Cost per Lane Mile				
Cost Type	County Roads	State Roads	County and State Roads	County Roads (GS)
Design	361,774	400,432	379,170	162,364
Construction	2,584,099	2,860,227	2,708,357	1,513,095
CEI	180,887	474,464	312,997	
Right-of-Way	784,599	949,979	859,020	793,318
<b>Total</b>	<b>3,911,359</b>	<b>4,685,102</b>	<b>4,259,544</b>	<b>2,468,777</b>

Table 10.1 Revised Road Lane Mile Cost

The other factors that affect the road impact fee schedule are as follows:

1. The average daily capacity decreased from 11,514 in 2005 to 10,084 in 2006 without changing the adopted LOS or improving the roadway construction standards.
2. The trip length has not been adjusted to reflect travel on local and state roads. The trip length should be reduced by 15% to reflect travel on only collector and arterial roadways and roads funded with impact fees.

Table 10.2 provides the road impact fee schedule after recalculating based on the data represented in this analysis.

ITE			TOA	TOA	Adj	Assess	% New	Total	Total	Annual	Gas	Gas	Net	Net	Current
LUC	Land Use	Unit	Trip Rate	Trip Length	Trip Length	Trip Length	Trips	Impact Cost	Impact Cost (GS)	Gas Tax	Gas Tax Credit	Gas Tax Credit (GS)	Impact Fee	Impact Fee (GS)	Fee (05)
<b>RESIDENTIAL:</b>															
210	Single Family (Detached)														
	Less than 1,500 s.f. & Annual Hh Income less	du	4.26	6.55	5.57	7.05	100%	5,699	2,807	69	968	1,019	4,730	1,789	1,696
	0 to 1,500 s.f.	du	6.17	6.55	5.57	7.05	100%	8,254	4,066	100	1,402	1,476	6,851	2,591	2,309
	1,501 to 2,499 s.f.	du	8.74	6.55	5.57	7.05	100%	11,692	5,760	141	1,987	2,090	9,705	3,670	3,480
	2,500 s.f. and greater	du	9.81	6.55	5.57	7.05	100%	13,123	6,465	158	2,230	2,346	10,893	4,119	3,906
220	Multi-Family	du	6.64	5.58	4.74	6.08	100%	7,567	3,728	92	1,302	1,370	6,265	2,368	2,065
230	Residential Condominium/Townhouse	du	5.81	5.58	4.74	6.08	100%	6,621	3,262	81	1,139	1,198	5,482	2,064	1,801
224	Rental Condominium/Timeshare Units	du	7.20	5.58	4.74	6.08	100%	8,205	4,042	100	1,412	1,485	6,794	2,557	2,212
240	Mobile Home Park	du	4.67	4.60	3.91	5.10	100%	4,387	2,161	54	768	808	3,619	1,353	1,283
251	Retirement Community/ Age-Restricted Single	du	3.13	5.42	4.61	5.92	100%	3,465	1,707	42	597	629	2,867	1,078	444
<b>LODGING:</b>															
310	Hotel	room	8.30	6.30	5.36	6.80	66%	7,048	3,472	85	1,201	1,264	5,847	2,209	2,151
320	Motel	room	5.63	4.30	3.66	4.80	77%	3,807	1,876	48	671	706	3,136	1,170	1,151
<b>RECREATION:</b>															
416	RV Park	site	4.10	5.31	4.51	5.81	100%	4,446	2,190	55	768	808	3,678	1,382	1,385
420	Marina	berth	2.96	5.73	4.87	6.23	95%	3,291	1,621	40	565	594	2,726	1,027	1,078
430	Golf Course	hole	35.74	5.84	4.96	6.34	90%	38,365	18,901	467	6,576	6,918	31,790	11,982	11,159
432	Golf Driving Range	tee	13.65	5.53	4.70	6.03	90%	13,875	6,835	169	2,389	2,513	11,486	4,322	3,903
412	General Recreation/County Park	acre	2.28	5.62	4.78	6.12	90%	2,355	1,160	29	405	426	1,950	734	724
480	Amusement Park	acre	75.76	5.62	4.78	6.12	90%	78,261	38,555	955	13,455	14,156	64,806	24,399	24,054
431	Miniature Golf Course	hole	3.30	5.53	4.70	6.03	90%	3,354	1,653	41	577	608	2,777	1,045	1,030
444	Movie Theater w/Matinee	screen	106.63	2.20	1.87	2.70	88%	42,161	20,771	580	8,169	8,595	33,992	12,176	9,525
492	Racquet Club/Health Spa	1,000 sf	32.93	5.12	4.35	5.62	94%	32,368	15,946	398	5,609	5,901	26,759	10,045	9,913
437	Bowling Alley	1,000 sf	33.33	6.15	5.23	6.65	94%	39,352	19,387	477	6,718	7,068	32,634	12,319	13,682
495	Community Center	1,000 sf	22.88	5.62	4.78	6.12	90%	23,635	11,644	288	4,063	4,275	19,572	7,369	7,264
N/A	Paintball Area	acre	75.76	5.62	4.78	6.12	90%	78,261	38,555	955	13,455	14,156	64,806	24,399	24,054
<b>GOVERNMENTAL:</b>															
590	Library	1,000 sf	55.17	2.66	2.26	3.16	82%	24,577	12,108	327	4,609	4,850	19,967	7,268	N/A
733	Government Complex	1,000 sf	27.92	5.20	4.42	5.70	92%	27,279	13,439	335	4,721	4,967	22,558	8,472	N/A
571	Jail	1,000 sf	29.10	5.20	4.42	5.70	92%	28,432	14,007	349	4,920	5,177	23,512	8,830	N/A
<b>INSTITUTIONS:</b>															
610	Hospital	bed	11.81	5.10	4.34	5.60	77%	9,472	4,666	117	1,642	1,727	7,830	2,939	2,900
620	Nursing Home	bed	2.48	2.60	2.21	3.10	89%	1,172	577	16	221	232	951	345	330
565	Day Care Center	1,000 sf	75.07	2.00	1.70	2.50	73%	22,384	11,028	313	4,417	4,648	17,967	6,380	6,803
591	Fraternal Organization	1,000 sf	22.88	6.55	5.57	7.05	90%	27,547	13,571	332	4,681	4,925	22,866	8,646	8,510
<b>OFFICE:</b>															
710	50,000 SF or less	1,000 sf	18.35	5.20	4.42	5.70	92%	17,929	8,833	220	3,103	3,264	14,826	5,568	5,512
710	50,001 - 100,000 SF	1,000 sf	14.25	5.20	4.42	5.70	92%	13,923	6,859	171	2,410	2,535	11,513	4,324	4,282
710	100,000 - 200,000 SF	1,000 sf	12.15	5.20	4.42	5.70	92%	11,871	5,848	146	2,054	2,161	9,817	3,687	3,651
710	200,000 - 400,000 SF	1,000 sf	10.36	5.20	4.42	5.70	92%	10,122	4,987	124	1,752	1,843	8,371	3,144	3,113
710	greater than 400,000 SF	1,000 sf	8.83	5.20	4.42	5.70	92%	8,627	4,250	106	1,493	1,571	7,134	2,680	2,913
720	Medical Office/ Clinic	1,000 sf	33.51	5.50	4.68	6.00	89%	33,501	16,504	409	5,770	6,070	27,731	10,434	10,207

Table 10.2 Road Impact Fee Schedule and Comparison

ITE			TOA	TOA		Assess		Total	Total	Annual	Gas	Gas	Net	Net	
LUC	Land Use	Unit	Trip Rate	Trip Length	Adj Trip Length	Trip Length	% New Trips	Impact Cost	Impact Cost (GS)	Gas Tax	Gas Tax Credit	Gas Tax Credit (GS)	Impact Fee	Impact Fee (GS)	Current Fee (05)
	<b>RETAIL:</b>														
812	Building Materials and Lumber Store	1,000 sf	45.16	6.30	5.36	6.80	74%	42,998	21,183	520	7,327	7,709	35,671	13,474	13,340
813	Discount Superstore	1,000 sf	55.01	5.91	5.02	6.41	92%	61,086	30,094	742	10,460	11,005	50,626	19,089	18,774
814	Specialty Retail	1,000 sf	49.98	3.40	2.89	3.90	85%	29,500	14,533	379	5,342	5,620	24,168	8,913	7,885
820	50,000 GSF or less	1,000 sf	110.32	1.75	1.49	2.25	46%	18,137	8,935	261	3,682	3,873	14,456	5,062	7,775
820	50,001-200,000 GSF	1,000 sf	62.81	1.96	1.67	2.46	58%	14,583	7,184	205	2,890	3,040	11,693	4,144	4,426
820	200,001-400,000 GSF	1,000 sf	46.23	2.33	1.98	2.83	65%	14,299	7,045	195	2,742	2,895	11,557	4,160	N/A
820	greater than 400,000 GSF	1,000 sf	36.27	2.71	2.30	3.21	69%	13,851	6,824	184	2,590	2,725	11,261	4,099	N/A
815	Discount Store, Free-Standing	1,000 sf	56.02	3.10	2.64	3.60	73%	25,891	12,755	337	4,747	4,994	21,144	7,761	7,722
816	Hardware/Paint Store	1,000 sf	51.29	2.59	2.20	3.09	74%	20,077	9,891	268	3,782	3,979	16,295	5,912	6,179
881	Pharmacy/Drug Store w/Drive-Thru	1,000 sf	95.21	2.10	1.79	2.60	33%	13,475	6,639	187	2,634	2,771	10,841	3,867	3,546
862	Home Improvement Superstore	1,000 sf	29.80	4.06	3.45	4.56	83%	20,509	10,104	258	3,637	3,826	16,872	6,278	6,569
931	Quality Restaurant	1,000 sf	91.10	3.10	2.64	3.60	77%	44,412	21,879	578	8,142	8,567	36,269	13,313	13,027
932	High Turnover Restaurant	1,000 sf	126.50	3.20	2.72	3.70	71%	58,698	28,918	760	10,715	11,273	47,983	17,645	17,583
934	Fast Food Rest w/ Drive-Thru	1,000 sf	522.62	2.40	2.04	2.90	58%	148,577	73,196	2,011	28,343	29,820	120,234	43,376	41,156
941	Quick Lube	service bay	40.00	3.30	2.81	3.80	71%	19,141	9,430	247	3,480	3,661	15,661	5,769	6,212
843	Automobile Part Sales	1,000 sf	61.91	3.56	3.03	4.06	71%	31,959	15,745	408	5,754	6,054	26,205	9,691	9,615
850	Supermarket	1,000 sf	103.38	2.10	1.79	2.60	56%	24,830	12,232	344	4,853	5,106	19,976	7,126	4,808
853	Convenience Store with Gas Pumps	1,000 sf	803.24	1.60	1.36	2.10	29%	76,118	37,500	1,119	15,773	16,594	60,346	20,905	21,984
N/A	Convenience Store w/ gas and fast food	1,000 sf	984.59	2.60	2.21	3.10	32%	167,304	82,422	2,234	31,493	33,133	135,811	49,289	49,395
942	Auto Repair or Body Shop	1,000 sf	30.09	3.60	3.06	4.10	72%	15,929	7,847	203	2,864	3,013	13,065	4,834	6,015
945	Convenience Store w/Gas Pumps	fuel pos.	162.78	1.60	1.36	2.10	29%	15,426	7,599	227	3,196	3,363	12,229	4,237	4,232
848	Tire Store	1,000 sf	24.87	3.78	3.21	4.28	72%	13,824	6,810	175	2,471	2,600	11,353	4,210	4,173
841	New/Used Auto Sales	1,000 sf	32.93	4.70	4.00	5.20	79%	24,971	12,302	309	4,362	4,589	20,610	7,713	7,715
947	Self Service Car Wash	bay	108.00	2.14	1.82	2.64	74%	34,930	17,208	483	6,803	7,157	28,127	10,051	10,387
948	Car Wash	1,000 sf	40.00	2.00	1.70	2.50	76%	12,417	6,117	174	2,451	2,578	9,967	3,539	3,564
863	Electronics Superstore	1,000 sf	45.04	3.40	2.89	3.90	85%	26,584	13,097	342	4,814	5,065	21,770	8,032	8,013
890	Furniture Store	1,000 sf	5.06	6.10	5.19	6.60	54%	3,404	1,677	41	582	612	2,823	1,065	1,053
911	Bank/Savings Walk-In	1,000 sf	156.48	2.50	2.13	3.00	46%	36,752	18,106	494	6,963	7,325	29,790	10,781	14,806
912	Bank/Savings Drive-In	1,000 sf	281.55	2.50	2.13	3.00	46%	66,127	32,578	889	12,528	13,180	53,599	19,397	22,189
	<b>INDUSTRY:</b>														
110/130	General Industrial/ Industrial Park	1,000 sf	7.09	5.28	4.49	5.78	92%	7,034	3,465	86	1,216	1,279	5,818	2,186	2,070
120	General Heavy Industrial	1,000 sf	1.50	5.26	4.47	5.76	92%	1,482	730	18	256	270	1,226	461	446
140	Manufacturing	1,000 sf	3.82	5.21	4.43	5.71	92%	3,740	1,842	46	647	681	3,092	1,162	1,135
150	Warehouse	1,000 sf	4.96	5.20	4.42	5.70	92%	4,846	2,387	60	839	882	4,008	1,505	1,473
151	Mini-Warehouse	1,000 sf	2.50	3.77	3.20	4.27	92%	1,771	872	22	317	333	1,454	539	548
N/A	Unmanned Utilities Site	1,000 sf	0.25	8.15	6.93	8.65	100%	416	205	5	70	73	346	132	129
N/A	Vehicle Storage	acre	2.50	4.88	4.15	5.38	92%	2,292	1,129	28	399	420	1,893	710	743

Table 10.2 Road Impact Fee Schedule and Comparison

