

# Wakulla County

## Law Enforcement Impact Fee Study

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# Executive Summary

## INTRODUCTION

Wakulla County has engaged Government Services Group, Inc. (GSG) to assist the County in the revision of an impact fee rates for law enforcement (Law Enforcement Impact Fee Project). GSG has retained Nabors, Giblin, & Nickerson, P.A. (NG&N) to provide legal guidance on the study.

GSG specializes in government finance and taxation issues by working with cities, counties, special districts and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. NG&N is a law firm dedicated to the representation of local governments on issues of finance and taxation. Both firms have developed extensive experience in structuring and implementing alternative revenue sources in Florida.

The objective of this study was to develop a legally defensible methodology to support the calculations and imposition of a law enforcement impact fee to pay for the costs of law enforcement facilities attributable to new development.

Local governments charge impact fees for various reasons:

- To obtain revenue to pay for some of the cost of new public facilities that would not be needed if new development did not occur;
- To implement a public policy of growth regulations that requires new development to pay a portion of the cost of facilities that it requires and that existing development should not pay all of the cost of facilities required to accommodate growth; and,
- To assure that public facilities will be constructed in a timely manner to serve new development.

This document describes the results of the study of impact fees for law enforcement facilities for Wakulla County (Report), which is one of the project deliverables specified in the scope of services that is incorporated in the professional services agreement between the County and GSG/NG&N. The Report describes the methodology that is used to develop the fees, presents the formulas, variables and data that are the basis for the fees, and documents the calculation of the fees.

The objectives of this initial effort were to:

- Provide an inventory of the Law Enforcement Facilities of the County.
- Recommend the apportionment of costs among each category of property use.
- Calculate impact fee rates.
- Ensure that the recommended property use categories and impact fee rates conform to the legal tests required in Florida for a valid impact fee.

## STUDY METHODOLOGY

The calculation of impact fee rates depends on two interconnected pieces of data. The first data element is the identification of the capital cost per law enforcement incident by calculating the total vehicle cost per law enforcement incident and the building cost per law enforcement incident. The second data element is the analysis of the annual cost of law enforcement incidents by property use category by determining the annual law enforcement incident rate per unit of development and associated costs.

The recommended law enforcement impact fee methodology allocates costs on the basis of the anticipated impact on the capital needs of the County Sheriff's Department by categories of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. This impact is identified by examining the County's law enforcement incident data as reported by the County via the Wakulla County Sheriff's Central Dispatch System, then cross referencing that data to land use.

NG&N has had substantial involvement in the review and analysis of the proposed impact fee methodology and deliverables relative to the legal tests required in Florida for a valid impact fee.

## PRELIMINARY IMPACT FEE RATES AND CATEGORIES

Table 1 in this section of the Executive Summary includes the recommended property categories and preliminary impact fees as calculated within this Report. This table is a result of the analysis conducted in this Report.

**Table 1**  
**Total Law Enforcement Impact Fee Per Unit of Development**

| Property Category     | Total Law Enforcement Cost Per Unit of Development | Credit Adjustment @ 0.00% | Total Law Enforcement Impact Fee Per Unit of Development | Type of Unit of Development |
|-----------------------|----------------------------------------------------|---------------------------|----------------------------------------------------------|-----------------------------|
| Residential           | \$769.79                                           | 0.00                      | \$769.79                                                 | Dwelling Unit               |
| Professional Office   | \$1.39                                             | 0.00                      | \$1.39                                                   | Per square foot             |
| General Commercial    | \$4.79                                             | 0.00                      | \$4.79                                                   | Per square foot             |
| Bar/Club/Restaurant   | \$5.64                                             | 0.00                      | \$5.64                                                   | Per square foot             |
| Service Shop (Repair) | \$6.52                                             | 0.00                      | \$6.52                                                   | Per square foot             |
| Institutional         | \$10.06                                            | 0.00                      | \$10.06                                                  | Per square foot             |
| Industrial/Warehouse  | \$0.33                                             | 0.00                      | \$0.33                                                   | Per square foot             |

# Background

## **SERVICE DESCRIPTION**

The Wakulla County Sheriff's Office operates one station, located at 15 Oak Street, Crawfordville, FL 32327.

### **Patrol Division**

The patrol division provides around-the-clock preventive and directed patrols of residential and commercial areas of the county, responding to approximately 38,203 calls for service in the 2005 calendar year in an area comprised of approximately 736 square miles with 36 full-time deputies. Each deputy is certified by the Florida Criminal Justice Standards and Training Commission and is required to complete an extensive selection process and background investigation, which includes a polygraph examination and psychological suitability screening. Each patrol vehicle is a distinctively marked late model Ford Crown Victoria Police Interceptor. Shift Commanders and specialized vehicles operate Ford Explorers, Chevrolet Blazers, Chevrolet Tahoe, and Ford Excursion sports utility vehicles. Each vehicle is specially equipped with traffic radar and laser speed measuring devices, as well as Mobile Data Terminals which allow state-of-the-art digital communications and text messaging capability, including direct access to automated criminal justice information systems. All patrol vehicles are fully equipped with tactical and personal protective equipment which allow the officers to rapidly respond to emergency situations. In addition to handling calls-for-service, the patrol officers have responsibility for maintaining traffic safety, investigating accidents, and providing a safe and secure environment for the residents and visitors.

### **Criminal Investigations Division**

The Criminal Investigations Division is comprised of 10 full-time investigators, trained in modern investigative and forensic techniques. In addition to general and follow-up investigations of reported criminal activity, investigators also conduct in-depth, long-term investigations designed to protect the community from organized criminal activity, such as narcotics trafficking, fraud, and computer crimes.

### **Combining**

Because the incidents were not specifically identified as patrol or investigative, the calls were used in total, as "law enforcement incidents". The fleet was also combined and averaged, to maintain a conservative approach. All incidents from this point will be considered "law enforcement" incidents.

## **OBJECTIVES**

In order to achieve the study goals, a number of objectives were accomplished. They are as follows:

- Developed an inventory of the County's existing law enforcement facilities.
- Determined the capital costs of providing law enforcement vehicles and buildings.
- Determined the relative impact by categories of property use within the County.
- Developed property use categories and calculated preliminary impact fee rates

## **STUDY METHODOLOGY**

GSG performed the following tasks to accomplish the project objectives:

- Undertook extensive data collection and a research process to identify the capital funding of law enforcement facilities and vehicles in the County;
- Identified the capital costs, attributable to new growth in the County, for providing law enforcement facilities and vehicles;
- Analyzed one year (Jan-Dec 2005) of law enforcement dispatch call data to allocate the law enforcement capital costs to property use categories within the County; and
- Distributed the law enforcement capital costs among identified property use categories to determine preliminary impact fee rates for law enforcement services in the County.

NG&N's responsibility included scrutiny of the proposed impact fee methodology and deliverables, and an analysis relative to the legal tests required in Florida for a valid impact fee.

## **THE NEED FOR FACILITIES FOR NEW DEVELOPMENT**

The need for law enforcement facilities and vehicles for new development in the County is required because of the projected growth in the County and the need for additional capital to serve the new growth. Based on building permit data, provided by the Wakulla County building department, new construction was up 52.99% in 2005 over 2004.

## **DATA SOURCES**

The data in this report was the most recent and localized data available as provided by the Wakulla County Sheriff's Office unless a different source is specifically identified.

Call data was obtained in an electronic format that was then summarized and sorted by address. The addresses for locations responded to were then identified through extensive research to tie each call to a specific property use category for later use in the study. This enabled GSG to analyze all calls assigned an incident number as originating from a specific property use category.

# Impact Fee Development

There are several steps to develop impact fees for law enforcement as outlined below:

- Capital Cost Per Law Enforcement Incident
  - Vehicle Costs
    - Annual Net Cost Per Law Enforcement Vehicle
    - Cost Per Law Enforcement Vehicle Per Incident
    - Total Law Enforcement Vehicle Cost Per Incident
  - Buildings Costs
    - Annual Building Cost
    - Building Square Feet Per Law Enforcement Incident
    - Building Cost Per Law Enforcement Incident
- Total Capital Cost per Law Enforcement Incident
  - Annual Law Enforcement Incidents by Property Use
    - Annual Law Enforcement Incidents Per Unit of Development
    - Annual Law Enforcement Incident rate Per Unit of Development

The next section of the Report describes these steps.

## CAPITAL COST PER LAW ENFORCEMENT INCIDENT

### ANNUAL NET COST PER LAW ENFORCEMENT VEHICLE

The first step in calculating the law enforcement vehicle cost per law enforcement incident is to identify the capital cost per vehicle. The capital cost per vehicle is based on the cost of law enforcement vehicles and major support equipment. The annual capital cost per law enforcement vehicle is determined by dividing the capital cost of each type of law enforcement vehicle by its useful life. Then the annual capital cost per law enforcement vehicle is multiplied by the total vehicles in inventory to provide the total annual cost of inventoried law enforcement vehicles:

|                                    |   |             |   |                                           |   |                    |   |                                                                    |
|------------------------------------|---|-------------|---|-------------------------------------------|---|--------------------|---|--------------------------------------------------------------------|
| Law<br>Enforcement<br>Vehicle Cost | ÷ | Useful Life | = | Cost per<br>Law<br>Enforcement<br>Vehicle | × | Total<br>Inventory | = | Total Annual Cost of<br>Inventoried Law<br>Enforcement<br>Vehicles |
|------------------------------------|---|-------------|---|-------------------------------------------|---|--------------------|---|--------------------------------------------------------------------|

**Table 2**  
**Annual Cost Per Law Enforcement Vehicle**

| Vehicle Type                      | Vehicle Cost        | Useful Life | Annual Cost Per Law Enforcement Vehicles | Total Inventory | Total Annual Cost of Inventoried Law Enforcement Vehicles |
|-----------------------------------|---------------------|-------------|------------------------------------------|-----------------|-----------------------------------------------------------|
| Ford Crown Victoria - Interceptor | \$21,761.67         | 5           | \$4,352.33                               | 16              | \$69,637.33                                               |
| Chevrolet Tahoe                   | \$28,376.60         | 5           | \$5,675.32                               | 5               | \$28,376.60                                               |
| Chevrolet Monte Carlo             | \$27,212.96         | 5           | \$5,442.59                               | 1               | \$5,442.59                                                |
| Harley Davidson Motorcycle        | \$14,641.00         | 5           | \$2,928.20                               | 1               | \$2,928.20                                                |
| Ford F150 4X2 Pickup              | \$23,580.00         | 5           | \$4,716.00                               | 1               | \$4,716.00                                                |
| Chevrolet Impala                  | \$21,812.25         | 5           | \$4,362.45                               | 4               | \$17,449.80                                               |
| Chevrolet Blazer                  | \$25,469.29         | 5           | \$5,093.86                               | 1               | \$5,093.86                                                |
| <b>Total</b>                      | <b>\$162,853.77</b> |             |                                          | <b>29</b>       | <b>\$133,644.38</b>                                       |

Source: Wakulla County Sheriff's Office

### LAW ENFORCEMENT VEHICLE COST PER LAW ENFORCEMENT INCIDENT

The law enforcement vehicle cost per law enforcement incident is calculated by dividing the annual cost of inventoried law enforcement vehicles by the annual law enforcement incidents each law enforcement Vehicle responds to.

|                                                           |   |                                              |   |                                           |
|-----------------------------------------------------------|---|----------------------------------------------|---|-------------------------------------------|
| Total Annual Cost of Inventoried Law Enforcement Vehicles | ÷ | Annual Incidents Per Law Enforcement Vehicle | = | Law Enforcement Vehicle Cost Per Incident |
|-----------------------------------------------------------|---|----------------------------------------------|---|-------------------------------------------|

In Table 3 the annual incidents the Sheriff's Office responded to in the analysis period (Column 4) is divided by the annual cost (column 3) of the number of law enforcement vehicles from column 1 to calculate the responses per law enforcement vehicle in Column 5. The incidents in Column 4 are a combination of calls received by the Wakulla County Central Dispatch Unit and incidents "in progress" observed by law enforcement officers.

**Table 3**  
**Cost Per Incident Dispatched**

| Inventory # | Type                          | Annual Costs of Inventoried Vehicles | #Calls Responded | Vehicle Cost Per Response |
|-------------|-------------------------------|--------------------------------------|------------------|---------------------------|
| 29          | Law Enforcement Fleet Average | \$133,644.38                         | 38,203           | \$3.50                    |

### ANNUAL BUILDING COST

The Wakulla County Sheriff's Office is located at 15 Oak Street, Crawfordville, FL. The approximate square footage is of the Main Station including the surrounding property is 60,412 square feet.

**Table 4**  
**Law Enforcement Facilities Inventory**

| Station      | Square Footage |
|--------------|----------------|
| Main Station | 60,412         |
| <b>Total</b> | <b>60,412</b>  |

Wakulla County Sheriff's Office

## Building

Table 5 calculates the annualized building cost per square foot. Each component of the building cost is listed in Column 1. According to Architects Design Group, the primary factor that affects the building cost per square foot in Column 2 is the level of hurricane hardening the facility's envelope and support systems are designed to withstand. Coastal communities are required to provide a higher level of protection against hurricanes per the State Building Codes and therefore, require a significant increase to the development costs. The cost per square foot is an estimate generated by a semi-annual pricing schedule for building a law enforcement facility, provided by Architects Design Group, Winter Park, Florida, dated March 2006. Law Enforcement impact fee revenue would be the primary source of funding for the construction of additional buildings or expansion of existing facilities required to serve new development.

The annual building cost is determined by dividing the capital building cost by the useful life of the building, as illustrated below:

|                                  |   |             |   |                                         |
|----------------------------------|---|-------------|---|-----------------------------------------|
| Building Cost<br>Per Square Foot | ÷ | Useful Life | = | Annual Building Cost<br>Per Square Foot |
|----------------------------------|---|-------------|---|-----------------------------------------|

Table 5 also shows the number of years of useful life of a law enforcement facility based on IRS guidelines (Column 3). In Column 4 the annualized cost is calculated by dividing the estimated cost by its useful life.

**Table 5**  
**Annualized Building Cost Per Square Foot**

| Cost                      | Cost Per Square Foot | Useful Life | Annual Building Cost<br>Per Square Foot |
|---------------------------|----------------------|-------------|-----------------------------------------|
| Building on existing land | \$260.00             | 39          | \$6.67                                  |

Source: Architects Design Group, Winter Park, FL 2006

## Building Square Feet Per Law Enforcement Incident

The building square feet per law enforcement incident is calculated by dividing the square feet of law enforcement buildings by the total law enforcement incidents.

|                                     |   |                     |   |                                      |
|-------------------------------------|---|---------------------|---|--------------------------------------|
| Building Inventory<br>(Square Feet) | ÷ | Annual<br>Incidents | = | Building Square Feet<br>Per Incident |
|-------------------------------------|---|---------------------|---|--------------------------------------|

In Table 6, the building square feet per law enforcement incident is calculated by dividing the building square feet inventory in Column 2 (from Table 4) by all 2005 law enforcement incidents shown in Column 3.

**Table 6**  
**Building Square Feet Per Law Enforcement Incident**

| Police Department Building<br>Inventory (Square Feet) | 2005 Incidents | Square Feet<br>Per Incident |
|-------------------------------------------------------|----------------|-----------------------------|
| 60,412                                                | 38,203         | 1.58                        |

## Building Cost Per Law Enforcement Incident

The building cost per law enforcement incident is calculated by multiplying the annual building cost per square foot by the building square feet per incident.

|                                         |   |                                      |   |                                               |
|-----------------------------------------|---|--------------------------------------|---|-----------------------------------------------|
| Annual Building Cost<br>Per Square Foot | X | Building Square Feet<br>Per Incident | = | Building Cost Per<br>Law Enforcement Incident |
|-----------------------------------------|---|--------------------------------------|---|-----------------------------------------------|

Table 7 shows the building cost per Law Enforcement incident. In Column 3 the building cost per incident is calculated by multiplying the annual building cost per square foot in Column 4 (from Table 5) by the building square feet per Law Enforcement incident in Column 4 (from Table 6).

**Table 7**  
**Building Cost Per Law Enforcement Incident**

| Annual Building Cost<br>Per Square Foot | Square Feet<br>Per Incident | Annualized Building Cost<br>Per Incident |
|-----------------------------------------|-----------------------------|------------------------------------------|
| \$6.67                                  | 1.58                        | \$10.54                                  |

## TOTAL CAPITAL COST PER LAW ENFORCEMENT INCIDENT

The total capital cost per law enforcement incident is calculated by adding the total vehicle cost per law enforcement incident to the building cost per law enforcement incident, as illustrated below:

|                                                 |   |                                                  |   |                                                       |
|-------------------------------------------------|---|--------------------------------------------------|---|-------------------------------------------------------|
| Vehicle Cost<br>Per Law Enforcement<br>Incident | + | Building Cost<br>Per Law Enforcement<br>Incident | = | Total Capital Cost<br>Per Law Enforcement<br>Incident |
|-------------------------------------------------|---|--------------------------------------------------|---|-------------------------------------------------------|

Table 8 shows the total capital cost of a law enforcement incident. Column 1 lists the capital components included in the calculation (vehicles, building). Column 2 adds the vehicles and building cost per incident (from Tables 3 and 7) to determine the total capital cost for a law enforcement incident.

**Table 8**  
**Total Capital Cost Per Law Enforcement Incident**

| Type of Capital Cost      | Capital Cost Per Incident |
|---------------------------|---------------------------|
| Law Enforcement Fleet     | \$3.50                    |
| Building                  | \$10.54                   |
| <b>Total Capital Cost</b> | <b>\$14.04</b>            |

## ANNUAL LAW ENFORCEMENT CFS RATE PER UNIT OF DEVELOPMENT

The annual law enforcement CFS (calls for service) rate per unit of development (i.e., dwelling unit or square foot of non-residential development) is calculated by dividing the annual law enforcement CFS to each type of land use by the number of dwelling units, or square feet of non-residential development of each type of land use in the County.

|                                                           |   |                                                              |   |                                                 |
|-----------------------------------------------------------|---|--------------------------------------------------------------|---|-------------------------------------------------|
| Annual Law Enforcement<br>CFS to Each<br>Type of Land Use | ÷ | Dwelling Units OR<br>Square Feet of<br>Each Type of Land Use | = | Annual Patrol<br>CFS Per Unit of<br>Development |
|-----------------------------------------------------------|---|--------------------------------------------------------------|---|-------------------------------------------------|

Call data was obtained in an electronic format that was then summarized and sorted by address. Those addresses, responded to, were then identified by extensive research to tie each call for service to a specific property use category.

## LAW ENFORCEMENT INCIDENTS

From January 2005 through December 2005, the Wakulla County Sheriff's Department responded to a total of 38,203 law enforcement incidents. The 38,203 incidents were either directly attributable to land uses (i.e., the incident occurred at a specific type of property such as a residence or business) or they were non-specific/traffic-related (occurred on a roadway). Each incident number was analyzed to determine the type of land use from which the call originated. Of the 38,203 incidents analyzed 28,676 (75.06%) occurred at a specific type of property and 9,527 (24.93%) were traffic-related or non-specific to property.

Column 2 of Table 9 shows the distribution of the 28,676 law enforcement incidents that were directly attributable to a specific property use categories.

**Table 9**  
**Total Calls For Service**

| Property Category    | Number of Law Enforcement Incidents | Percentage of Total |
|----------------------|-------------------------------------|---------------------|
| Residential          | 14,959                              | 52.17%              |
| Professional Office  | 415                                 | 1.45%               |
| General Commercial   | 4,647                               | 16.21%              |
| Bar/Club/Restaurant  | 529                                 | 1.84%               |
| Service Shop         | 1,028                               | 3.58%               |
| Institutional        | 6,882                               | 24.00%              |
| Industrial/Warehouse | 216                                 | 0.75%               |
| <b>Total</b>         | <b>28,676</b>                       | <b>100.00%</b>      |

The remaining 9,527 calls were to non-specific property uses or were traffic-related. These calls were allocated to property uses on the basis of the amount of traffic generated by each type of property use. In Table 10, the number of dwelling units and square feet of non-residential construction in the County (Column 2) is multiplied by the number of trips that are generated by each property use type (Column 3) as reported in the 7th edition of Trip Generation by the Institute of Transportation Engineers (ITE). (The trip rates in column 3 are one-half of ITE's trip rate, in order to account for the trips each property use generates while excluding the "return" trip).

The trip rate for "Residential" represents a weighted average daily trip rate for single-family, multi-family and mobile home development. The trip rate for "commercial" is broken out to show the detail dictated by commercial property use. The trip rate for "Institutional" represents a weighted average daily trip for institutional, schools, government or public buildings in the County. The trip rate for "Industrial/Warehouse" represents a weighted average daily trip for warehouses, light industry, etc. The result, which is shown in column 4, is the total trips associated with each property use type.

**Table 10**  
**Law Enforcement Incidents: Traffic-Related or Non-Specific**

| Property Category    | Units of Development | Weighted Average ITE Trip Generation Rate @ 50% Per Unit of Development | Total Trips Per Unit | % of Trips Generated | Traffic Related Trips by Property Use Code |
|----------------------|----------------------|-------------------------------------------------------------------------|----------------------|----------------------|--------------------------------------------|
| Residential          | 10,597               | 4.7900                                                                  | 50759.63             | 59.21%               | 5,641                                      |
| Professional Office  | 222,367              | 0.0055                                                                  | 1224.13              | 1.43%                | 136                                        |
| General Commercial   | 741,902              | 0.0203                                                                  | 15086.58             | 17.60%               | 1,676                                      |
| Bar/Club/Restraint   | 104,921              | 0.0450                                                                  | 4718.82              | 5.50%                | 524                                        |
| Service Shop         | 155,508              | 0.0450                                                                  | 6993.97              | 8.16%                | 777                                        |
| Institutional        | 416,414              | 0.0125                                                                  | 5205.18              | 6.07%                | 578                                        |
| Industrial/Warehouse | 697,636              | 0.0025                                                                  | 1744.09              | 2.03%                | 194                                        |
| <b>Total</b>         | <b>2,349,345</b>     |                                                                         | <b>85732.40</b>      | <b>100.00%</b>       | <b>9,527</b>                               |

Table 11 summarizes the results of the analysis. The total annual law enforcement incidents in Column 4 represents a combination of the incidents allocated among direct responses to land use categories (from Table 9) and the allocation of traffic-related incidents based on trip generation rates (from Table 10).

**Table 11**  
**Annual Law Enforcement Incidents by Property Use Category**

| Property Category    | Total Annual Law Enforcement Incidents By Property Category | Traffic Related Law Enforcement Incidents by Property Category | Total Law Enforcement Incidents by Property Category |
|----------------------|-------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------|
| Residential          | 14,959                                                      | 5,641                                                          | 20,600                                               |
| Professional Office  | 415                                                         | 136                                                            | 551                                                  |
| General Commercial   | 4,647                                                       | 1,676                                                          | 6,323                                                |
| Bar/Club/Restaurant  | 529                                                         | 524                                                            | 1,053                                                |
| Service Shop         | 1,028                                                       | 777                                                            | 1,805                                                |
| Institutional        | 6,882                                                       | 578                                                            | 7,460                                                |
| Industrial/Warehouse | 216                                                         | 194                                                            | 410                                                  |
| <b>Total</b>         | <b>28,676</b>                                               | <b>9,527</b>                                                   | <b>38,203</b>                                        |

The final step in determining the annual law enforcement incidents per unit of development is shown in Table 12. The total annual patrol incidents for each type of land use (from table 11) are divided by the number of dwelling units or square feet of structures in each category to calculate the annual incident rate per dwelling unit or square foot of non-residential property use categories.

**Table 12**  
**Total Law Enforcement Incident Cost by Property Use Category**

| Property Category    | Total Annual Law Enforcement Incidents by Property Category | Units of Development | Annual Law Enforcement Incidents Per Unit of Development | Type of Unit of Development |
|----------------------|-------------------------------------------------------------|----------------------|----------------------------------------------------------|-----------------------------|
| Residential          | 20,600                                                      | 10,597               | 1.9439                                                   | Dwelling Unit               |
| Professional Office  | 551                                                         | 222,367              | 0.0025                                                   | Per Square Foot             |
| General Commercial   | 6,323                                                       | 741,902              | 0.0085                                                   | Per Square Foot             |
| Bar/Club/Restaurant  | 1,053                                                       | 104,921              | 0.0100                                                   | Per Square Foot             |
| Service Shop         | 1,805                                                       | 155,508              | 0.0116                                                   | Per Square Foot             |
| Institutional        | 7,460                                                       | 416,414              | 0.0179                                                   | Per Square Foot             |
| Industrial/Warehouse | 410                                                         | 697,636              | 0.0006                                                   | Per Square Foot             |
|                      | <b>38,203</b>                                               | <b>2,349,345</b>     |                                                          |                             |

## ANNUAL LAW ENFORCEMENT CFS COST PER UNIT OF DEVELOPMENT

The annual cost of law enforcement CFS per unit of development is determined by multiplying the annual law enforcement CFS per unit of development (from Table 12) times the capital cost per law enforcement calls for service CFS (from Table 8):

|                                                    |   |                                                  |   |                                                |
|----------------------------------------------------|---|--------------------------------------------------|---|------------------------------------------------|
| Annual Law Enforcement CFS Per Unit of Development | X | Total Capital Cost Per Law Enforcement Incidents | = | Annual Patrol CFS Cost Per Unit of Development |
|----------------------------------------------------|---|--------------------------------------------------|---|------------------------------------------------|

In Table 13 each CFS rate in Column 2 is multiplied by \$14.04 (the capital cost per CFS from Table 8) resulting in the annual capital cost per unit of development which is shown in Column 3.

**Table 13**  
**Annual Cost of Law Enforcement CFS by Property Use Category**

| Property Category    | Annual Law Enforcement Incidents Per Unit of Development | Annual Capital Cost Per Unit of Development | Type of Unit of Development |
|----------------------|----------------------------------------------------------|---------------------------------------------|-----------------------------|
| Residential          | 1.9439                                                   | \$27.99                                     | Dwelling Unit               |
| Professional Office  | 0.0025                                                   | \$0.04                                      | Per Square Feet             |
| General Commercial   | 0.0085                                                   | \$0.12                                      | Per Square Feet             |
| Bar/Club/Restaurant  | 0.0100                                                   | \$0.14                                      | Per Square Feet             |
| Service Shop         | 0.0116                                                   | \$0.17                                      | Per Square Feet             |
| Institutional        | 0.0179                                                   | \$0.26                                      | Per Square Feet             |
| Industrial/Warehouse | 0.0006                                                   | \$0.01                                      | Per Square Feet             |

The distribution of calls to a specific property category is driven by the types of property categories responded to. If a small volume of calls are generated by a specific property use, they are generally combined into the general commercial category, whereas, a large amount of calls would dictate a specific category, such as institutional.

## LAW ENFORCEMENT COST PER UNIT OF DEVELOPMENT

Law enforcement impact fees are determined by charging the annual law enforcement cost per property use category for the expected economic life of each new unit of development:

|                                                     |   |                              |   |                                                    |
|-----------------------------------------------------|---|------------------------------|---|----------------------------------------------------|
| Annual Law Enforcement Cost Per Unit of Development | X | Economic Life of Development | = | Total Law Enforcement Cost Per Unit of Development |
|-----------------------------------------------------|---|------------------------------|---|----------------------------------------------------|

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

In table 14, the total law enforcement cost per unit of development is calculated by multiplying the annual cost of law enforcement incidents by the number of years of economic life for the unit of development. The result is shown in column 4 of table 14.

**Table 14**  
**Total Law Enforcement Cost Per Unit of Development**

| Property Category    | Annual Capital Cost Per Unit of Development | Economic Life of Development | Cost Per Unit of Development | Type of Unit of Development |
|----------------------|---------------------------------------------|------------------------------|------------------------------|-----------------------------|
| Residential          | \$27.99                                     | 27.5                         | \$769.79                     | Dwelling Unit               |
| Professional Office  | \$0.04                                      | 39                           | \$1.39                       | Per Square Foot             |
| General Commercial   | \$0.12                                      | 39                           | \$4.79                       | Per Square Foot             |
| Bar/Club/Restaurant  | \$0.14                                      | 39                           | \$5.64                       | Per Square Foot             |
| Service Shop         | \$0.17                                      | 39                           | \$6.52                       | Per Square Foot             |
| Institutional        | \$0.26                                      | 39                           | \$10.06                      | Per Square Foot             |
| Industrial/Warehouse | \$0.01                                      | 39                           | \$0.33                       | Per Square Foot             |

## CREDITS FOR PAYMENTS OF OTHER REVENUE

The final step in determining the impact fee for Law Enforcement facilities is to reduce the cost per unit of development by subtracting any credits for other revenues from existing and new development that the County will use to pay for a portion of the cost of new facilities that serve new development.

|                                 |   |                             |   |                                       |
|---------------------------------|---|-----------------------------|---|---------------------------------------|
| Cost Per Unit<br>of Development | X | Credit for Other<br>Revenue | = | Impact Fee Per Unit of<br>Development |
|---------------------------------|---|-----------------------------|---|---------------------------------------|

New development will be given credit for future payments of other revenues that are used to pay for the same facilities that are required to serve the new development. Credits are not given for revenues that are used for repair, maintenance or operating costs because impact fees are not used for such expenses.

The only revenue sources to be credited are those, which have historically been used for facilities' capacity expansion according to law and local policy or practice. Based on an analysis of historical capital expenditures, the present practice of the County has been to use both general fund dollars and recurring grant revenues to pay for the capital cost of new equipment not eligible for impact fees, such as replacement and renovation of existing facilities.

The County will continue to use existing impact fees to fund capital improvements attributable to new growth. Therefore there is no credit. Table 15 shows the cost per unit of development, the amount of the 0.00% credit for other revenue, and calculation of the resulting impact fee for Law Enforcement after the credit amount is subtracted from the full cost.

**Table 15**  
**Law Enforcement Impact Fees Per Unit of Development**

| Property Category    | Total Law Enforcement<br>Cost Per Unit of<br>Development | Credit Adjustment<br>@ 0.00% | Total Law Enforcement<br>Impact Fee Per Unit of<br>Development | Type of Unit of<br>Development |
|----------------------|----------------------------------------------------------|------------------------------|----------------------------------------------------------------|--------------------------------|
| Residential          | \$769.79                                                 | 0.00                         | \$769.79                                                       | Dwelling Unit                  |
| Professional Office  | \$1.39                                                   | 0.00                         | \$1.39                                                         | Per Square Foot                |
| General Commercial   | \$4.79                                                   | 0.00                         | \$4.79                                                         | Per Square Foot                |
| Bar/Club/Restaurant  | \$5.64                                                   | 0.00                         | \$5.64                                                         | Per Square Foot                |
| Service Shop         | \$6.52                                                   | 0.00                         | \$6.52                                                         | Per Square Foot                |
| Institutional        | \$10.06                                                  | 0.00                         | \$10.06                                                        | Per Square Foot                |
| Industrial/Warehouse | \$0.33                                                   | 0.00                         | \$0.33                                                         | Per Square Foot                |