

SARASOTA COUNTY IMPACT FEES

A PEER REVIEW OF THE  
FINAL DRAFT: PHASE II

PREPARED BY

JAMES C. NICHOLAS

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## **I. Introduction**

This peer review of the Final Draft of Phase II Impact Fees prepared for Sarasota County was commissioned by the Board of County Commissioners. The goal of this review is to assess the draft impact fees in terms of their consistency with the principles and practices of impact fees recognized in Florida.

Duncan Associates prepared the “Impact Fee Study: Phase II, Sarasota County, Florida.” It is the “Final Draft,” dated March 2007. This study covers fire protection, emergency medical services, law enforcement, justice facilities and general government. Sarasota County already has implemented fire and emergency medical protection impact fees so this Phase II study constitutes an update to those existing impact fees. Sarasota County has not implemented law enforcement, justice facilities, or general government impact fees so these would be new impact fees to Sarasota County.

This peer review follows upon that prepared for the Phase I Study, dealing with road, park and library impact fees. That report, prepared by this author, provided background on the general principles and practices of impact fees, which need not be repeated here.

Note may be taken of the fact that this peer reviewer has shared comments and recommendations on these Phase II impact fees with Duncan Associates so they have already received peer review input, much of which has been incorporated into the Final Draft.

## II. General Issues

There are two general issues that apply to all of the calculations undertaken by Duncan Associates. Because they apply to all of the services and facilities, they will be discussed at the outset. These issues are the use of the functional population methodology and the appropriate discount rate to be used in calculating present values.

### ***A. Functional Population***

Duncan Associates proposes the use of Function Population as the means to allocate service demands and costs among the various land uses. Sarasota County's existing methodologies do not use this method. Functional population evolved from an empirical difficulty in assessing demand for services. The empirical difficulty is that our population data are for residents and then they are reported only for their official place of residence. If people didn't leave their home jurisdiction demographic data analysis would be much easier. But they do leave their home jurisdictions and thus create empirical problems to be solved.

Functional population is a means of solving a demographic data problem that results from people moving around. A person will demand many services simply by being at a particular place, regardless of their place of residence. For example, a person shopping demands police and fire protection from the jurisdiction where the store is located simply by being there. If that jurisdiction is not the person's home jurisdiction, the demographic problem arises. The same would be true for places of work or for places of service delivery. A "functional person" is one that is present and demanding services, regardless of the domicile of that person. The convention is to look at a typical person's week in allocating their time. This person might spend 50% of their time associated with their residence, then 44 hours associated with their place of work, and other blocks of time associated with recreation, personal services, schooling, social activities and the like. In the end, a person's time will add to 100% and 168 hours per week. The functional allocation of that time might be in several different jurisdictions. A person who resided in one jurisdiction and worked in another would have the following functional allocation:

	Percent of Time	Hours per Week	At Home		At Other	
			Percent of Time	Hours per Week	Percent of Time	Hours per Week
Home	50%	84	50%	84	0%	
Work	26%	44	0%		26%	44
Work Related	2%	4	0%		2%	4
Services	4%	6	2%	3	2%	3
Recreation	6%	10	6%	10	0%	
Social	5%	8	5%	8	0%	
Church	3%	5	3%	5	0%	
Community	2%	4	2%	4	0%	
Misc.	2%	3	1%	2	1%	2
<b>TOTALS</b>	<b>100%</b>	<b>168</b>	<b>69%</b>	<b>116</b>	<b>31%</b>	<b>53</b>
Functional Allocation	1.00		0.69		0.31	

The result is an allocation of 0.69 functional persons to the home jurisdiction and 0.31 to the other jurisdiction. For services such as police, fire and ems protection, the home jurisdiction has 0.69 persons while that jurisdiction has 1.0 persons for recreational and community related services. The other jurisdiction is the mirror image. If more than two jurisdictions are involved, the concept is simply extended. The exact method of allocation used by Duncan Associates is assigned 67% of the population to the residences and 3% to elsewhere. The 33% to elsewhere is distributed on the basis of vehicular trips, recognizing that every vehicle going to a non-residential site will have people in it. It follows that the more vehicles the more people. The result is a generalized allocation of people to land uses per unit of land use, typically per 1,000 feet of floor area.

As pointed out above, time is a commonly used method of allocating public service costs to land uses. Duncan Associates have followed best professional practices in applying this method to Sarasota County's ems, law enforcement, justice facilities and general government calculations.

Functional population has a long history in the professional literature. What is now known as function population was originally called activity analysis.<sup>1</sup> The initial concept was brought into planning theory as early as 1965.<sup>2</sup> Over 40 years ago a methodology – activity analysis – was put forward that argued that it was human activity that necessitated urban planning and it was human activity that demanded services. Impact fee methodology incorporated this concept as early

<sup>1</sup> F. Stuart Chapin, "Activity Systems and Urban Structure: A Working Scheme," *J. of Am. Inst. Pf Planners*, 11 (1968).

<sup>2</sup> Chapin, *Urban Land Use Planning*, 2<sup>nd</sup> Ed. Univ. Illinois, 1965.

as 1985.<sup>3</sup> Functional population has been used to assess impacts on infrastructure for over 20 years. It is very commonly used in Florida and elsewhere. While new to Sarasota County, the functional population method has been used extensively for a number of years. It has been subjected to peer review in the professional literature and has found general acceptance.

Duncan Associates uses functional population to assess the impacts of new development on fire protection, emergency medical service, law enforcement, judicial facilities and general government facilities. This is a reasonable approach and consistent with best practices.

## ***B. Discount Rate***

Infrastructure costs are, or at least should be, incurred in the present and recurring revenues to pay those costs are commonly received in the future. This temporal mismatch between costs and revenues needs to be resolved. The typical way of resolving this mismatch is to adjust expected future receipts back to present value by means of a discount rate. Practice in Florida has been to use the local government cost of long-term money to discount future local government receipts back to present values. Establishing a single local government cost of money is about as complicated as establishing a single mortgage rate. Nevertheless, it is necessary to do just that. Perhaps the most respected source of financial data in the United States is the Board of Governors of the Federal Reserve System. For this reason the Federal Reserve is a popular source of generalized data, such as mortgage rates and long-term costs of money. The rates reported by the Federal Reserve are shown below. A 3-month average is also shown. This reviewer prefers a moving average in order to avoid an error that could result from the use of a single observation. Of course, others can see this issue differently. The Phase I impact fee report, prepared in July 2006, used the 3-month moving average of Federal Reserve reported data in that report. The rate used was 4.59%. While that was for June 2006, it was the most recent data at that time. Since then, long term interest rates have declined. As of October 2006 the appropriate discount rate would be 4.42%. This is the discount rate used by Duncan Associates.

A comment should be made about the discount period, which is equally important in establishing present values. The presumption is made that the future revenues being evaluated as part of funding are long-term, that is, will be in existence for the long term. There is no exact definition of long term. Rather, "long term" financing is used as a guide to defining long term for purposes of impact fee calculations. Long term, from a financial perspective, is generally 20 years or longer. For Sarasota County, 20 years is being used by Duncan Associates as

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<sup>3</sup> J. Nicholas, "Impact Exactions: Economic Theory, Practice and Incidence," *Law and Contemporary Problems*, 50:1, 1987.

long term for purposes of calculating present values of future revenues available to fund infrastructure. This falls well within practice. Some jurisdictions use 25 years, which also is well within common practice and reasonable. If Sarasota County were to use 25 years for the discount period, the value of impact fee credits would rise and impact fees would be less. However, a higher discount rate would have to be used if 25 years were selected, thus mitigating any reduction in the amounts of impact fees.

### State and Local 20-Year Bond Rate

<b>Month/Year</b>	<b>Rate</b>	<b>3-Month Moving Average</b>
Mar-03	4.76%	4.82%
Apr-03	4.74%	4.77%
May-03	4.41%	4.64%
Jun-03	4.33%	4.49%
Jul-03	4.74%	4.49%
Aug-03	5.10%	4.72%
Sep-03	4.92%	4.92%
Oct-03	4.89%	4.97%
Nov-03	4.73%	4.85%
Dec-03	4.65%	4.76%
Jan-04	4.61%	4.66%
Feb-04	4.55%	4.60%
Mar-04	4.41%	4.52%
Apr-04	4.82%	4.59%
May-04	5.07%	4.77%
Jun-04	5.05%	4.98%
Jul-04	4.87%	5.00%
Aug-04	4.70%	4.87%
Sep-04	4.56%	4.71%
Oct-04	4.49%	4.58%
Nov-04	4.52%	4.52%
Dec-04	4.48%	4.50%
Jan-05	4.41%	4.47%
Feb-05	4.35%	4.41%
Mar-05	4.57%	4.44%
Apr-05	4.46%	4.46%
May-05	4.31%	4.45%

### State and Local 20-Year Bond Rate

Month/Year	Rate	3-Month Moving Average
Mar-03	4.76%	4.82%
Apr-03	4.74%	4.77%
May-03	4.41%	4.64%
Jun-03	4.33%	4.49%
Jun-05	4.23%	4.33%
Jul-05	4.31%	4.28%
Aug-05	4.32%	4.29%
Sep-05	4.29%	4.31%
Oct-05	4.48%	4.36%
Nov-05	4.57%	4.45%
Dec-05	4.46%	4.50%
Jan-06	4.37%	4.47%
Feb-06	4.41%	4.41%
Mar-06	4.44%	4.41%
Apr-06	4.58%	4.48%
May-06	4.59%	4.54%
Jun-06	4.60%	4.59%
Jul-06	4.61%	4.60%
Aug-06	4.39%	4.53%
Sep-06	4.27%	4.42%

SOURCE: Federal Reserve System,

<http://www.federalreserve.gov/releases/h15/data/m/slbond.txt>

The discount rate and period, in the opinion of this reviewer, are reasonable and appropriate.

### **III. Fire and Emergency Medical Service Impact Fees**

Duncan Associates calculates two separate impact fees; one for fire protection and one for emergency medical service. There is nothing wrong with viewing these two functions or services separately, but practice has been toward a combined fire and ems impact fee. This reason for the combination is that fire protection and emergency medical services are commonly provided by the same agencies and they use shared facilities. Separating into two individual components will not affect the amount of the resulting fee. It will, however, affect the use of the funds if the implementing ordinances restrict fire impact fees to the purchase of fire protection capital improvements and ems impact fees to ems capital improvements. It is the opinion of this review that Sarasota County could, if the County wishes, combine the two fees into a single Fire/EMS impact Fee. Alternatively, there is nothing wrong with maintaining two separate impact fees if that is the wish of the County.

#### ***A. Fire Protection Impact Fee***

The existing methodology employs fire flow as the basic unit and assesses impact and impact fee on the basis of fire flow. The fire flow to a dwelling unit is established as the unit of measure and named an Equivalent Dwelling Unit. There is nothing fundamentally flawed with this approach, although it is rarely used. Duncan Associates uses the Functional Population method as a replacement for the fire-flow method. The shortcoming of the existing method is the assumption that fire suppression is the primary demand on fire and ems services, and this is not the case. Duncan Associates proposes the use of functional population to assess fire protection demand and impact fees. This is consistent with general practice and also best practices as setout in the professional literature.

The methodology employed by Duncan Associates is to project the replacement value of the existing inventory of fire capital equipment and facilities, which is then divided by the number of equivalent dwelling units to get per EDU. Sarasota County's actual costs are used as the basis for the replacement cost of structures, vehicles and equipment. These historic costs have been brought forward to the present using the Consumers' Price Index (CPI). Land replacement costs are as provided by the Sarasota County Fire Department as of September 2006. The total replacement cost for Sarasota County fire capital equipment and facilities is estimated to be \$41,884,423. Duncan Associates estimates the total number of EDUs to be 196,156, and the resulting cost per EDU is \$213.53.

In Sarasota County, no fire capital costs are paid by grants, sales taxes, impact fees and general funds. It is therefore not appropriate to adjust total capital costs downward to reflect the availability of grants and sales taxes to pay future fire capital costs. Duncan Associates estimate that 10-year revenues available for fire protection services but that these fiscal resources have not been used to pay for capital expansion. Rather, grants and infrastructure sales tax receipts have been used to pay the costs of repair and replacement of existing facilities. It follows that no credit would be given for grants or infrastructure sales tax payments since those payments do not go toward fire protection capital expansion. The net cost per EDU is \$213.53. The cost per EDU is converted to a cost per unit using functional population.

The calculations for fire costs used localized data and recent data. Thus they are appropriate to and for Sarasota County and, in the opinion of this reviewer, do not exceed reasonably anticipated costs of expansion of fire protection facilities and services needed to serve new development.

### ***B. Emergency Medical Services***

The method of calculating the emergency medical services impact fee is identical to that of fire services. The replacement cost of ems capital facilities, \$26,755,800, is divided by the number of equivalent dwelling units, 247,029, to arrive at a cost of \$108.31 per EDU. There are no credits against this gross cost because the grant funds available have not been used for capacity expansion nor are they planned to be used for expansion. The cost per EDU is converted to a cost per unit using functional population.

The calculations for EMS costs used localized data and recent data. Thus they are appropriate to and for Sarasota County and, in the opinion of this reviewer, do not exceed reasonably anticipated costs of expansion of ems facilities and services needed to serve new development.

### ***C. Fire & Emergency Medical Services Impact Fees***

The existing fire and ems fees charged by other counties are shown below. Most charge a combined fee but there are frequent instances where the two components are separated. The combined Sarasota County fee would be below the average of the existing fees in Florida.

#### **FIRE & EMS IMPACT FEES IN OTHER COUNTIES**

<b>County</b>	<b>EMS</b>	<b>Fire</b>	<b>Both</b>
Alachua		\$152	\$152
Brevard	\$39	\$54	\$93
Charlotte		\$400	\$400
Citrus	\$15	\$156	\$171
Collier	\$112	\$1,043	\$1,155
DeSoto		\$398	\$398
Glades	\$93		\$93
Hernando	\$16	\$80	\$96
Hillsborough		\$49	\$49
Indian River		\$278	\$278
Lake		\$328	\$328
Lee	\$94	\$645	\$739
Levy	\$53		\$53
Manatee	\$76	\$288	\$363
Marion		\$137	\$137
Martin		\$357	\$357
Miami/Dade		\$177	\$177
Monroe		\$105	\$105
Nassau		\$121	\$121
Orange		\$201	\$201
Osceola		\$159	\$159
Palm Beach		\$528	\$528
Pasco	\$172	\$248	\$420
Polk	\$97	\$216	\$313
Sarasota	\$48	\$281	\$329
Seminole		\$172	\$172
St Lucie		\$278	\$278
St. Johns		\$501	\$501
Sumter		\$397	\$397
Volusia		\$278	\$278
<b>SARASOTA PROPOSED</b>	<b>\$108</b>	<b>\$214</b>	<b>\$322</b>
Mean	\$74	\$287	\$295
Median	\$76	\$263	\$278
Count	11	28	30

## **IV. Law Enforcement Impact Fees**

The proposed law enforcement impact fee would be a new impact fee for Sarasota County. At this time 18 of the 67 counties in Florida charge a law enforcement impact fee. The surrounding counties of Manatee, Charlotte and DeSoto all charge a law enforcement impact fee, which averages \$503 for the typical single family detached unit. The calculations for Sarasota County are only for the unincorporated area.

As with fire and EMS, the method employed uses an equivalent dwelling unit and functional population to calculate the law enforcement impact fee. The underlying premise of this approach is that population and economic activity will create a need for and benefit from law enforcement.

The total replacement cost of law enforcement capital facilities amounts to \$36,513,600. The EDUs in the unincorporated area are 165,071, resulting in a cost per EDU of \$221.20.

Sarasota County uses grants and forfeitures to partially fund law enforcement capital improvements. Over the past 5-years grants for law enforcement capital facilities have averaged \$2.04 per EDU, which equates to a credit of \$26.67. The present value of this EDU amount is calculated and carried as a reduction in the law enforcement capital cost. Forfeitures amount to \$0.74 per EDU and this is credited as the discounted value of 20-years receipts, which is a credit of \$9.68. The net cost per EDU is \$184.85. The cost for the typical single family home is \$185. This is below the existing average of \$297 for all Florida counties and \$503 for neighboring counties.

<b>County</b>	<b>Law Enforcement Impact Fee</b>
Brevard	\$72
Hernando	\$131
Citrus	\$135
Nassau	\$150
Monroe	\$150
Palm Beach	\$171
St Lucie	\$177
St. Johns	\$188
Orange	\$193
Wakulla	\$236
Charlotte	\$300
Polk	\$410
Miami/Dade	\$411
Indian River	\$415
Martin	\$459
Collier	\$531
DeSoto	\$538
<b>Sarasota Proposed</b>	<b>\$184</b>
Mean	\$297
Median	\$215
Count	18

The calculations for unincorporated Sarasota County law enforcement costs used localized data and recent data. Thus they are appropriate to and for Sarasota County and, in the opinion of this reviewer, do not exceed reasonably anticipated costs of expansion of law enforcement facilities and services needed to serve new development.

## V. Justice Facilities Impact Fees

Many counties combine justice facilities with law enforcement or general government. Certainly there is nothing wrong with breaking it out as a separate category. Justice facilities include county-wide Sheriff's functions and the jail and court facilities. The law enforcement fee dealt with Sheriff's facilities in the unincorporated area, thus when the two are taken together, a county-wide view of law enforcement facilities emerges.

As with law enforcement, the replacement value of Sheriff's, judicial and correction facilities are summed from Sarasota County records. The totals are:

Sheriff's Countywide Facilities	\$ 29,867,000
Court Facilities	\$106,125,000
Jail Facilities	\$ 98,739,000
Total	<u>\$234,731,000.</u>

The calculations use the EDU method together with functional population:

- **County-wide Sheriff** – Functional population is used to allocate costs. The County's functional population equates to 271,648 EDUs. This is based on 1.43 persons present at a site constituting an Equivalent Dwelling Unit. Sheriff and court costs are divided by 271,648 to get a cost per EDU of \$109.95.
- **Jail Facilities** – As with sheriff's facilities, EDUs and functional population is used to allocate the costs of jail facilities of \$368.67 for 271,648 EDUs. The approach allocates costs to places where people are located, based on the number of people at a location. It is the combination of people and economic activity that results in the need for jails and associated facilities. The use of functional population allocates costs based both on population and economic activity.
- **Courts** – As with sheriff's facilities and jails, functional population is used to assess court facilities costs to land used. Court facility replacement costs of \$106 million is spread over 271,648 EDUs for a cost of \$390.67

Duncan Associates apply appropriate credit for grants, forfeits and infrastructure sales tax appropriations to reduce the gross cost to a net cost after expected available funding.

The calculations for justice facilities costs use localized data and recent data. Thus they are appropriate to and for Sarasota County and, in the opinion of this

reviewer, do not exceed reasonably anticipated costs of expansion of law enforcement facilities and services needed to serve new development.

Most Florida counties combine justice facilities with either law enforcement or public buildings. For purposes of comparison, combining the proposed Sarasota County law enforcement and justice facilities fees would yield the following.

<b>County</b>	<b>Law Enforcement Impact Fee</b>
Brevard	\$72
Hernando	\$131
Citrus	\$135
Nassau	\$150
Monroe	\$150
Palm Beach	\$171
St Lucie	\$177
St. Johns	\$188
Orange	\$193
Wakulla	\$236
Charlotte	\$300
Polk	\$410
Miami/Dade	\$411
Indian River	\$415
Martin	\$459
Collier	\$531
DeSoto	\$538
<b>Sarasota Proposed</b>	<b>\$942</b>
Mean	\$297
Median	\$215
Count	18

This may still yield an incomplete picture because many allocate some or all of the justice facility costs to public buildings. That comparison can be made in the next section.

## VI. General Government Impact Fees

What is called a General Government Impact Fee in Sarasota County is called a Public Building or Administrative Buildings impact fee in other places. These impact fees typically deal with local government office, public meeting and maintenance spaces. These facilities, just like most facilities provided by local government, must be expanded as a community grows.

The EDU used for general government is functional population and 271,648 EDUs, countywide. This is the appropriate unit for general government facilities as it is people and economic activity that cause the need for these facilities. Sarasota County provides the public with 791,166 square feet of floor area within general government facilities. However, the entire nation as well as Sarasota County is undergoing an evolution in the provision of many service functions. Increasingly services are being provided with less office space as communications technology is used to support the service deliverer with less of a tie to a "home base." Thus, it is projected that there will be less need for physical space to meet the future needs of a growing population. Duncan Associates reduces the future level of service for buildings to 50%.<sup>4</sup> The replacement value of existing stock of public buildings is \$244,688,000, including land. One-half of this cost, \$122,344,000, is used to calculate the cost of serving new development.

While it is anticipated that future floor space requirements will be less, equipment costs would be expected to be even higher as equipment is substituted for floor area. However, the ratio of equipment to function population is kept constant rather than increased.

Sarasota County's public buildings serve the entire county. They serve the entire county with countywide services and the unincorporated area with services specifically for those areas. Incorporated areas provide themselves with certain of the public facilities, thus relieving the county of some of the responsibility. Duncan Associates project that 30.8% of Sarasota County government facilities should be allocated to countywide functions, 30.8% to unincorporated area functions and 38.4% to enterprise functions. Enterprise functions are those governmental services where users are charged for the service, such as utilities. The space allocation is done using the employees devoted to specific functions. The net effect of allocating 38.4% of facilities to enterprises is to exclude the value of those facilities from impact fees. This is a very reasonable approach to calculating relative cost shares. The net result of this allocation is \$41,958,000 in facili-

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<sup>4</sup> The actual point of reduction is at cost, but since cost is equal to square feet times cost per foot, the result is the same as reducing the needed square footage because the order of multiplication makes no difference.

ties allocated to county-wide services and \$41,958,000 to unincorporated area services. The per EDU cost is \$154.46 for county-wide and \$254.18 for the unincorporated area.

A 10-year total of \$2,745,000 in infrastructure sales tax receipts are allocated to general government facilities, specifically to the Robert L. Anderson Administrative Center. This amounts to \$1.01 per EDU per year. The present value of \$1.01 for 20 years at 4.42% is \$13.24, which is deducted from the cost per EDU. Additionally, Sarasota County has \$20,083,750 in outstanding debt, the proceeds from which were used for public buildings. This debt amounts to \$73.93 per EDU. This too is deducted from the county-wide general government cost per EDU to a net county-wide general government facilities cost of \$67.27 per EDU. Since all crediting is done against the county-wide component, the unincorporated area cost remains at \$254.18.

The calculations for Sarasota County general government facility costs used localized data and recent data. Thus they are appropriate to and for Sarasota County and, in the opinion of this reviewer, do not exceed reasonably anticipated costs of expansion of general government facilities needed to serve new development.

The following is a comparison of general government or public buildings impact fees among Florida counties. Again the problem of definitions arises. In some counties public buildings includes courts and jails while others, such as Sarasota, do not. Nonetheless, these are the comparisons.

County	Public Bldg
Palm Beach	\$148
Citrus	\$203
Indian River	\$206
Nassau	\$231
Hernando	\$302
Wakulla	\$317
St Lucie	\$341
Gilchrist	\$370
St. Johns	\$378
Martin	\$436
Charlotte	\$780
Collier	\$807
DeSoto	\$971
<b>Sarasota Proposed</b>	<b>\$321*</b>
Mean	\$422
Median	\$341
Count	13

\* Unincorporated area

The following comparison table draws together public safety and public facilities impact fees. Jurisdictions group public facilities and public safety functions differently. This variation causes problems for comparisons. Bringing the various components together as a total provides an opportunity to compare the totals for Sarasota County with other jurisdictions. Should Sarasota County adopt the several impact fees in the amounts recommended, they would be the third highest in the state. The mean and medians shown are very heavily influenced by the jurisdictions with minimal impact fees for these facilities. Perhaps a better basis for comparison is to look at the three neighboring counties. For the three counties adjacent to Sarasota County, the average total is \$1,474 as contrasted with a total of \$1,585 for Sarasota County. While Sarasota County's fees would still be the third highest in the state, it is clear that they are consistent with those of neighboring jurisdictions.

**OTHER COUNTY PUBLIC FACILITY AND  
PUBLIC SAFETY IMPACT FEES**

County	Public Bldg	EMS	Law + Jail	Fire	Total
Hillsborough				\$49	\$49
Levy		\$53			\$53
Glades		\$93			\$93
Marion				\$137	\$137
Alachua				\$152	\$152
Osceola				\$159	\$159
Brevard		\$39	\$72	\$54	\$165
Seminole				\$172	\$172
Monroe			\$150	\$105	\$255
Volusia				\$278	\$278
Lake				\$328	\$328
Sarasota		\$48		\$281	\$329
Gilchrist	\$370				\$370
Orange			\$193	\$201	\$394
Sumter				\$397	\$397
Pasco		\$172		\$248	\$420
Nassau	\$231		\$150	\$121	\$502
Citrus	\$203	\$15	\$135	\$156	\$509
Hernando	\$302	\$16	\$131	\$80	\$529
Wakulla	\$317		\$236		\$553
Miami/Dade			\$411	\$177	\$588
Polk		\$97	\$410	\$216	\$723
Lee		\$94		\$645	\$739
St Lucie	\$341		\$177	\$278	\$796
Palm Beach	\$148		\$171	\$528	\$847
Indian River	\$206		\$415	\$278	\$899
Manatee		\$76	\$671	\$288	\$1,034

**OTHER COUNTY PUBLIC FACILITY AND  
PUBLIC SAFETY IMPACT FEES**

<b>County</b>	<b>Public Bldg</b>	<b>EMS</b>	<b>Law + Jail</b>	<b>Fire</b>	<b>Total</b>
St. Johns	\$378		\$188	\$501	\$1,067
Martin	\$436		\$459	\$357	\$1,252
Charlotte	\$780		\$300	\$400	\$1,480
DeSoto	\$971		\$538	\$398	\$1,907
Collier	\$807	\$112	\$531	\$1,043	\$2,493
<b>Sarasota Proposed</b>	<b>\$321</b>	<b>\$108</b>	<b>\$942</b>	<b>\$214</b>	<b>\$1,585</b>
Mean	\$422	\$74	\$297	\$287	\$615
Median	\$341	\$76	\$215	\$263	\$461
Count	13	11	18	28	32