Draft Project Report

Sarasota Fiscal Neutrality Analysis

Prepared for

Sarasota County
Sarasota, FL

Submitted by

AECOM

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Project No. 60333469

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I. Introduction and Background

Sarasota County engaged AECOM to analyze the current fiscal neutrality analysis legislation as a part of the Sarasota 2050 Plan. The Sarasota 2050 legislation is codified in Article 11 of the Sarasota County Code of Ordinances. The legislation defines fiscal neutrality as "…when a development will pay the full costs of all public facilities and services that are required to support the development and that are required to meet or exceed the level of service standards adopted by the County. This requirement includes the initial costs of all required infrastructure and the ongoing costs for all operations and maintenance."

The neutrality analysis has been required of developers who wish to develop locations outside of the urban growth boundary. In addition to submitting a fiscal neutrality analysis from a qualified professional, the developer's submission is also peer reviewed by a professional selected by the County. AECOM has fulfilled this role for Sarasota County and to date, has assessed 12 analyses for their adherence to a sound methodology, reasonable assumptions, and general findings.

As a part of amendments to the ordinance, after having the program in place, the County desired a review of the process, to seek improvements as well as some standardization of the preparation of the analyses to enable more timely and accurate review by County staff and to ensure that the requirements follow a fair and clear process. Though every development is unique, having a proscribed basis for particular assumptions and methodologies will better enable comparisons and review by County staff.

This report is the culmination of this process. To assess the current process and recommend the future procedures, AECOM spoke with the practitioners who have performed the fiscal neutrality analyses to date, reviewed the documents from prior submissions, interviewed County staff who are experienced in issues surrounding the review of the analyses and in County finances, and read literature about fiscal neutrality and fiscal impact analysis both from the County and from other locations in the United States.

The first section of this report reviews some recent literature and references on fiscal impact analysis, then continues with an assessment of the current process—including challenges and successes—and will end with guidelines for applicants and their consultants to follow in the preparation of future fiscal neutrality analyses.

II. Review of Process

Fiscal Analysis/Neutrality Literature Review

The way to fairly pay for growth is a question that all communities face. In response to this challenge, Sarasota County has established the need for developers to demonstrate fiscal neutrality for developments that fall outside of an established growth area, with the presumption being that these communities are further from established public services and at a certain size, can burden existing services or require investment in them. Though communities often examine the fiscal impact of new development for changes in zoning or other land use actions, most do not refer to it as "fiscal neutrality" and there are few if any communities that have this as an absolute requirement. Typically, it is a piece of an overall application to demonstrate the impact of the development. An exhaustive analysis of all fiscal analysis nationwide is outside the scope of this study; however, AECOM did review fiscal analysis literature to establish parameters for analysis and determine if there are new or innovative practices that could be deployed as a standard for Sarasota's fiscal neutrality requirement.

The overview and discussion of these resources also offers the opportunity to provide background information that may be helpful for those not familiar with the technical aspects of fiscal impact analysis.

The Fiscal Impact Handbook (though it has been updated a few times in subsequent versions), was published at about the time fiscal impact analysis (FIA) began to have widespread use as a tool by municipalities looking at the implications of development in their communities on their budgets.[1] Around that time, many jurisdictions were struggling with the results of the move toward a more automobile-oriented development pattern throughout the latter part of the twentieth century; in some cases, established communities lost tax base while in others, the provision of services moved from a denser core to housing areas on the fringe. This volume is still considered a primary resource for the instruction of fiscal impact analysis for staff of planning offices and for practitioners. While the resource has aged, the methods of fiscal impact analysis have not changed much. It reflects the view of providing "…a fiscal foundation for development planning but not [serving] as a surrogate for the latter." (page 3) and describes the primary methods of approaching estimating the fiscal benefits and costs of an action, be it legislative, development, or other changes to a public body's revenues/expenses. While a full summary of the topics in the book will not be given here, it has been referenced by AECOM for development of the methodology and for explanation of fiscal impact in Section **Error! Reference source not found.** of this report.

[1] The Fiscal Impact Handbook, Burchell, Robert W.; Listokin, David. The Center for Urban Policy, Rutgers—The State University of New Jersey, 1978.

“Prospects and Perils of Fiscal Impact Analysis,” a 2010 article in the *Journal of the American Planning Association* examined the uses of fiscal impact analysis and how it relates to assumptions used.[2] The authors interviewed planning directors across the county and also performed fiscal impact analysis on hypothetical mixed-use projects in seven cities in Wisconsin to evaluate the sensitivity of results. They found that fiscal impact analyses are important tools for planners, but that the analysis can “…produce relatively large errors and even incorrectly predict whether to expect a fiscal surplus or deficit.” They do not recommend eliminating fiscal impact analysis as a tool, but rather that “planners and researchers should acknowledge the limitations of FIA, and conduct FIA in ways that reflect the uncertainty involved.”

“Fiscal Impact Analysis: Methods, Cases, and Intellectual Debate” by Zenia Kotval and John Mullin in September 2006 mentions the benefits (realistic sense of cost of growth, linking planning to local annual budget, and minimizing the emotions surrounding local decision-making) and limitations (lack of consideration of environmental and social factors) of fiscal analysis. The article evaluates the methods available for analysis, saying that per capita analysis, though the most frequently used, is the least accurate and that marginal analysis, while taking into account things such as excess capacity, is costly and time consuming and relies upon accurate and open information from the municipal employees. The authors state that all traditional methods place more emphasis on inputs than on outputs and that the analysis should consider the nature of the development, because some may have different income/expense profiles than the averages suggest. They also caution that “outputs are not the answer,” stating that:

> “While fiscal analysis can provide important information about the direction or tendencies of impacts, policy decisions often ‘get bogged down by rather than illuminated by numbers. Outputs are always subject to debate, regardless of the quality of the model. Planners worry that fiscal factors may become the sole determinant of policy decisions, rather than simply one of many inputs in those decisions. Moreover, they may be wary of potential repercussions for suggesting a land use for which the model predicts that costs exceed revenues.”

In addition to evaluating the traditional methods of fiscal impact analysis, the authors review potential alternatives, such as Costs of Community Service studies (principally used in evaluating agricultural land and open space), and mention other alternatives such as econometric, conjoined modeling, and the Federal Reserve Fiscal Impact Tool.

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[2] “Prospects and Perils of Fiscal Impact Analysis,” Edwards, Mary M.; Huddleston, Jack R., Journal of the American Planning Association. 76.1 (Winter 2010): 25-41.

One of the documents specifically pertaining to the fiscal neutrality requirement in Sarasota County is "An Economic Assessment of Sarasota County's Fiscal Neutrality Provision" by Laffer Associates in January 31, 2014 (Laffer Report). Although this report made good points about the difficulties presented in the fiscal neutrality requirement, it is largely focused on taking a position against smart growth principles in favor of an unregulated real estate market. While it is important to note how public policy decisions impact the economy, government regulations often have goals that extend beyond growth. The objective of AECOM's analysis is not to necessarily judge the efficacy of the requirement or its impacts on the economy, but to recommend the best approach to make the fiscal neutrality requirements the most accurate and least burdensome possible.

A hard copy of a presentation given by Evangeline Linkous, AICP, PhD, Assistant Professor at the Department of Urban and Regional Planning in the School of Public Affairs at the University of South Florida titled "Fiscal Neutrality in Florida," also provided an overview of how Florida has grappled with funding new infrastructure investment and the role of fiscal neutrality in this struggle. It contains a good high-level summary of the history of growth management in Florida and quotes the 2001 Governor's Growth Management Study Commission's findings that state that fiscal impact analysis "should constitute a tool, not an automatic threshold for approval or denial" and that the commission's goal was to link future land use plans with future infrastructure planning and budgeting. The commission led to Fishkind and Associates' contract with the Department of Environmental Protection to develop the Fiscal Impact Analysis Model (FIAM), with the intent of deploying the tool for use in Florida's communities to use for local land use decision-making. Linkous identifies four places including Sarasota County where fiscal neutrality is required: Sarasota County 2050; Collier County Rural Land Stewardship Area; Collier County Rural Fringe Mixed Use; and Farmton Local Plan—Volusia. According to the presentation, the Collier County Rural Land Stewardship Area places similar demands to the Sarasota County 2050 Plan—to consider transportation, potable water, wastewater, irrigation water, stormwater, solid waste, park, law enforcement, emergency medical services, fire, and schools. It must "demonstrate that its development, as a whole, will be fiscally neutral or positive to the Collier County tax base, at the end of each phase, or every five years, whichever occurs first, and in the horizon year (buildout)."

"Preliminary Fiscal Evaluation of Development Patterns in the Shreveport-Caddo Metropolitan Planning Area," Shreveport Metropolitan Planning Commission of Caddo Parish, Louisiana, September 28, 2009, prepared by TischlerBise, is a comprehensive three-phase analysis of the region's demographics and budget trends, an evaluation of the fiscal impact of plan options and various types of development, and recommendations of financial strategies. It recommends that impact fees should vary by location and emphasizes that the fiscal analysis is not a budget forecasting document. The analysis uses a case study-marginal methodology, uses the current level of service, and omitted inflation. It evaluated three development scenarios: “Cautious,” “Focused,” and “Bold.” The report emphasizes in several instances that the fiscal neutrality is only one element that should be considered, mentioning court cases that “have suggested that, in addition to fiscal impacts, local governments need to evaluate environmental impacts, regional needs for housing and employment, and other concerns.”

“The Fiscal Impact of New Housing Development in Massachusetts: A Critical Analysis,” by Robert Nakosteen, PhD and James Palma, produced by the University of Massachusetts Donahue Institute and sponsored by the Citizen’s Housing and Planning Association (CHAPA) in 2003 examined housing affordability in Massachusetts and the accuracy of per capita analyses and trends that would affect the ability to create reliable forecasts. The report used U.S. Census, Commonwealth Department of Revenue, and U.S. Department of Education data from 1990 to 2000 to examine how per capita multipliers developed in 1990 would predict actual outcomes in 2000. The report did not examine capital expenditures. The study advises using marginal case study methods for predicting fiscal impacts of new development, though it acknowledges that “this method is more difficult to use and requires much more information than the per capita method.” It found that costs in the municipalities it examined were increasing even when growth was excluded and suggested that “population growth seems to be negatively correlated with increases in per capita municipal spending.” In other words, the data suggests that an increase in population actually decreases per capita costs. However, the researchers do caution that “more research needs to be done in this area to make conclusions on the reasons for this observation.” The study found that, for the data it examined, the method of projecting population by housing type overstated population for single family housing and understated it for multifamily housing.

The “Guide to Fiscal Impact Studies” from Hendricks County, Indiana Plan Commission, dated October 2007 indicates that the County uses fiscal analysis for rezoning, subdivision approvals, and development plan review, typically for a development of 150 or more single family units, but a study can be requested by the Plan Commission for any reason. Hendricks County has its own financial consultant conduct the studies with inputs provided from the applicants. Inputs include a site map, total acreage broken down by developable area, mileage of streets and whether they would be dedicated to the County, acres dedicated to roads, drainage and other tax exempt uses, total houses with number of sales and value per year, square footage of commercial space, school corporation that the development is located within and whether it is served by school buses, income level of residents, traffic impact, two comparables within the County for each class of property, cost to develop each acre of commercial/residential property, list of builders constructing the units, origin of the materials for construction, construction labor and salaries, fees paid, and value of any dedicated infrastructure. The applicant is required to pay for the study.

"Incorporating Fiscal Impact Analysis in Land Use Planning," a presentation by L. Carson Bise of TischlerBise for Balanced Growth Ohio 2013, in addition to discussing fiscal analysis's benefits and applications, points out that the "majority of fiscal analyses are prepared for specific development proposals" and that "project-level analyses are typically reviewed in a vacuum." Bise also mentions the "lack of formal standards" in fiscal impact methodologies. Bise presents several case studies. One, examining growth strategies for Champaign, Illinois, found that costs—especially capital costs—were much higher outside of the urban growth boundary; recommendations included the implementation of a tiered impact fee program. The FIAM was also examined, and Bise used the case study of TischlerBise's study in Hillsborough County to illustrate the large degree of variation between their findings and the FIAM, emphasizing that a "one size fits all" solution does not always reflect the reality of individual jurisdictions and that "fiscal impacts are only one part of the equation."

Mary M. Edwards of the Wisconsin Land Use Research Program at the University of Wisconsin—Madison produced the "Community Guide to Development Impact Analysis" in March 2000 to instruct communities in the evaluation of "the consequences of development on a community." For this guide, fiscal impact analysis was only one component; Edwards also advised evaluating environmental impacts, socio-economic impacts, and traffic impacts. For fiscal analysis, the guide advises that "marginal and average costing approaches may result in dramatically different estimates of fiscal impacts for the same development." The guide recommends a hybrid method of analyzing net fiscal impacts: per capita average analysis for operating costs and marginal case study for capital costs. Edwards advises to "consider the direct impacts as well as the cumulative impacts of the development. The cumulative impacts are often the most difficult to assess, yet may have the most significant consequences." She mentions the limitations in fiscal analysis, namely that the interaction of land uses cannot be evaluated (for example, construction of an employment center may induce development of retail and housing, or the increase in property values of surrounding property due to a new development.)

Previous Sarasota County Fiscal Neutrality Analyses

To date, AECOM has conducted peer reviews of twelve fiscal neutrality analyses. Of these, six were for the same development by Neal Communities, now called Grand Palm. Previously, there were reports prepared for Blackburn Settlement (2010) and Cedar Ridge (2011), which are now incorporated into Grand Palm, as well as Grand Palm Neighborhood 2 (2014), Neighborhood 3 (2014), and Neighborhood 4 (2015), and a peer review of a fiscal neutrality monitoring report for Grand Palm Neighborhood 1 (2014). Other developments include Villages of Lakewood Ranch South (two separate reviews 2009/2010 and 2014), Lakepark Estates (2014), Lindvest's Fruitville Road property (2015), Hidden Creek (2015), and the Villages of Manasota Beach (2015).

All of the analyses were prepared by one of three firms—Fishkind and Associates, Development Planning and Financial Group, Inc. (DPFG), or TischlerBise—all well-known companies in the field of economic and fiscal analysis. The reports included narrative text, tables and supporting documentation spreadsheets and market pricing and absorption projections. The supporting documentation was used to provide background information about assumptions of pricing for sales and rental property potential valuation and sales or rental absorption projections to address issues of phasing and potential tax revenue.

The reports also included demographic information and development programming used to support assumptions for per capita multipliers, calculation of impact fees and student generation, and support proportionate share. When available, actual sales data were provided to augment absorption and pricing assumptions.

While it was possible to use whichever method might best illustrate the fiscal neutrality of the proposed projects, the three consulting analysts used somewhat similar methods. Fishkind used the previously developed FIAM, a modified per capita method, for the reports it prepared. DPFG and TischlerBise used a marginal/average cost hybrid methodology to determine their projects' impact on capital and operating costs with personnel and operating costs, and expenditures for capital improvements projected on a variable or incremental basis. They also projected revenues on a marginal basis and revenues attributable to growth were reflected on an average basis. All studies used the impact fee schedule in effect at the time of their respective analyses and student generation numbers provided by the Sarasota County Schools.

In each case, current levels of service and expenditures were assumed to continue, as the analysts have no way to accurately predict changes in either factor, though each has a significant impact on the reliability of the projected fiscal impacts.

The supporting market studies tended to use comparable sales data to establish a range of pricing and values and to establish a pace of absorption. During the review process, discussion between the developer's analysts, AECOM peer reviewers, and the County Office of Financial Management concerning residential real estate comparable values and commercial market values projections when applied to the proposed development programs and common, "Best Practice" method discussions have sometimes been part of the reviews and responses.

Practitioner Feedback

To assess the experience of those consultants conducting fiscal neutrality analysis for developers undergoing the process in Sarasota County, AECOM interviewed three consultants from three firms who have completed studies. The interviews were conducted simultaneously via conference call and included (in alphabetical order): Lucy Gallo of DPFG, Julie Herlands of TischlerBise, and Steve Schriever of Fishkind and Associates. Representatives from Sarasota County's Office of Finance and Planning Department were also in attendance.

Two of the consultants performed three to four analyses each for developers in Sarasota County, but also have extensive experience doing other kinds of fiscal analysis for a variety of clients in Florida and around the country. TischlerBise has recently completed its first fiscal neutrality analysis in Sarasota County but has completed numerous fiscal impact analyses and other studies around the country. Tischler and Associates, Inc. (predecessor to TischlerBise) conducted a study of the economic and fiscal impacts of development in general on Sarasota County in 1999-2000. Fishkind and Associates worked with Sarasota County when the 2050 plan was first being developed.

While many communities require fiscal analyses for various zoning changes or funding or other reasons, according to a consultant, Sarasota County's dedication to review the reports is different from what is experienced elsewhere. The monitoring requirements (which have recently changed) are also unusual. Because of the County's interest, the consultants found that at the start of a new project, having a meeting with the County financial staff assisted the consultants in understanding the necessary inputs for the analysis as well as to ensure that the analysis is presented in a clear way that makes review for the County easier, and allows the process to be executed smoothly. Because of this, it is also useful if the consultant can have an open line of communication between the fiscal neutrality analyst, the peer reviewer, and the County, so that any questions can be answered efficiently (versus having everything in writing). Typically, the lead time on a project from the beginning of analysis to the report is approximately six weeks, which has been adequate for the analysts thus far.

Consultants review the market study ahead of time and suggest that it would be helpful for this component to be reviewed by the County and approved ahead of time for any discrepancies or questions. Also, for the ease of review by the County and consultants, it would be helpful for the market study to illustrate demand, pricing, and absorption using the unit types shown in 2050 legislation.

The consultants agreed that there is often confusion on what is possible with a fiscal analysis. For example, many of the sufficiency questions from the County center around capital costs and projects—specific details such as timing, location of projects, exact cost, exact improvements, which is not a feasible way to conduct a fiscal impact analysis because it essentially requires doing what impact fee studies are supposed to do—determining the cost of improvements attributable to new development. Sarasota County's impact fees use an inventory replacement method (versus improvements only, as in some jurisdictions), and this makes them feasible for use as a proxy for costs attributable to the development. The inventory replacement method is better than using a marginal approach for fiscal analysis as well. This method considers the level of population requiring various facilities and services (such as a new school for every 1,000 students), and would not capture cost from smaller developments, which also use services but might not meet the thresholds required for certain facilities.

The consultants emphasized that fiscal analysis is not a cash flow analysis, and therefore cannot be looked at as a year-by-year examination of exactly what will be flowing into the County's revenue or expense stream. The consultants advocate for alternate scenarios, to show the effect certain variation in program, costs, or other factors could have on the development's fiscal neutrality.

From a technical perspective, for the analyses, consultants add a balancing fund to the County budget when the budget is not balanced, to ensure the development is not unfairly disadvantaged or advantaged. To reconcile the County's budget, there is often a lot of upfront work, with the possibility of incorrect allocations, and having this provided by the County would be helpful and would likely eliminate some back and forth discussion both before and after the report is issued.

Inflation is typically left out of the analysis (in other words, they use a constant dollar approach), which enables comparisons across years and across projects. For this reason, they would also like to see a standardization of approach and inputs where possible.

There are several uses that are impractical to evaluate for fiscal neutrality, including public hospitals, general government, transit, and enterprise funds. Hospitals are not developed solely based on new population, but rather on utilization and are evaluated by the State for approvals. Thus, it is impractical to make assumptions on what a particular development's contribution will be to hospital needs. General government is difficult to estimate without an impact fee study, because much of the cost can be attributable to existing uses and separating out what new development is responsible for is not possible. Transit is nearly always a heavily subsidized use and does not pay for itself; therefore, it is unreasonable to think that a developer can present fiscal neutrality for this service. Enterprise funds such as electric, water, etc should exclude operating costs because they are or should be satisfied by rate studies. These are self-sustaining enterprises. Rather, for capital improvement needs as a result of the development, these should be decided upon with the utility, and the developer's agreement to pay for necessary improvements should satisfy this element of fiscal neutrality.

County Staff Feedback

AECOM met with several departments at Sarasota County to understand the staff's experience in reviewing the fiscal neutrality analyses for sufficiency as well as to gain insight on inputs. AECOM met with representatives of the Office of Financial Management, Planning and Development Services, Public Utilities, and the County Attorney.

The Public Utilities staff stated that each utility has a method for estimating costs for both residential and non-residential projects. These costs per equivalent dwelling unit (EDU) are periodically checked to ensure it covers costs. Some charges are County-wide, but others, such as stormwater, are based by location. As far as difficulty in providing services for new development, this has not been an issue, because most developments have been within areas with existing infrastructure and capacity. In some further areas outside of the urban service area, potential developments would require more significant investment.

The Office of Financial Management suggested that official numbers made available by budget fund, comparison between projects and review of submissions would be more efficient. It would provide consistency between reports. They suggested isolating costs to per square foot/per capita by development type to have a basis of comparison between developments. The group said a year-over-year versus cumulative fiscal neutrality was necessary to provide the Board of County Commissioners (BCC) information about the flow of revenues and costs over the period of analysis. They said that reserve funds should not be included in calculations as they are not available to offset shortfalls from a development and that the County would establish inflation over development period. With the absence of ongoing monitoring, it is even more important to establish the validity of the market study, and the staff suggested a review by the County prior to submission of the fiscal neutrality analysis. The staff discussed that reports appeared to be an exercise in distributing revenues across cost categories in the budget, versus being plans, and desire seeing plan components to outline how the applicant will act to ensure that fiscal neutrality is achieved.

While the County Attorney suggested the need for a “dashboard” tool to evaluate projects and scenarios, the Office of Financial Management acknowledged that such a “plug and play” model would be difficult and expensive to build because of the number of changing variables with each development. Instead, the office suggested the potential for formulas or ratios for quick evaluation as well as standardization of key sources to make the process clearer. They also emphasized the need for the result of this study to be clear not only to developer/applicants but also to the general public.

III. Conclusions and Recommendations

AECOM recommends the following features based on our review of previous studies, conversations with County staff and practitioners, and review of select fiscal analysis literature. These are incorporated into the next section, to be used as a “manual” to guide practitioners in conducting fiscal analysis for the fiscal neutrality requirement. AECOM recommends a primarily per-capita approach to fiscal analysis, with some features of other analysis methods as appropriate.

Though the scope of this report does not include an assessment of fiscal neutrality as a valid tool, it is AECOM’s finding during the review of literature that a mostly universal sentiment is that fiscal analyses are but one tool to be used in evaluating the impacts on the community. It is also important to consider the economic impacts, secondary fiscal impacts that are not necessarily measurable in an analysis (such as beneficial fiscal impacts of elevation of property values of nearby property or costs that may result from disinvestment in other areas), social and political impacts, such as the ability for developments to adhere to inclusionary housing policies.

Fiscal impacts analyses are not budgeting tools: While the intent of knowing when and if revenues and costs will occur is noble, it is not possible to accurately predict with 100 percent confidence when and if a development will generate revenues or when and if the government will spend funds as a result. The fiscal impact analysis illustrates the relationship of the pace of development and its share of expected revenues and costs using a set of assumptions. It would be impractical for developers and County staff to determine, for instance, when capital improvements will occur and what portion of them are attributable to the particular development. Capital improvements are not usually planned on a development-by-development basis. Typically, the government determines, based on its facility needs and anticipated growth, to invest in capital improvements, usually in advance of development. Some improvements are in existing areas. Similarly, the County’s actual operational budget is unlikely to linearly track with a projection of fiscal expenditures in a fiscal impact analysis. In other words, there is no one on County staff watching the pace of development in a single development and hiring or buying supplies simply on the basis of the number of households being developed. Rather, the budgets are established based on the needs of the community as a whole.

It is not practical to use a case study approach for each expense category. Similarly to the point above, determining the exact time and place and amount of the County’s expenditures on particular improvements or programs is impractical. It would require a very expensive study—as well as make evaluation of the studies and participation in determining costs by County staff more expensive. These expenses would be passed onto the consumer and taxpayer and would eventually have the effect of deterring development. The accuracy of such a study is not even assured, because inputs are only as valid as the data available to make them, the insight of the county staff assisting in making them, and the analytical abilities of the analysts using them. So, the marginal benefit of having this detail is not necessarily worth the extra burden.

For this reason, cumulative impacts are more indicative of impacts rather than annual estimates. Annual estimates are helpful for examining trends, but cannot be construed to be a cash flow analysis and should not be the basis of determining fiscal neutrality. Rather, a cumulative estimate for the development period and for key milestones is recommended.

Inflation should not be included: The purpose of a fiscal analysis is to give a comparative picture of the impacts of the development. The best way to do this is removing inflation from the picture and providing figures in real or constant dollars.

Impact fee studies should provide adequate proxies for expenses and revenues. The intent of impact fees is to compensate for the capital costs of development on the County budget and ensure fiscal neutrality. The impact fee methodologies and amounts are currently being reviewed and should reflect actual expenses. The County should perhaps consider a tiered impact fee schedule based on geography to better reflect its desire for compact growth per the 2050 ordinance and to account for any geographic disparities in the cost of providing municipal services to those locations. Though this report is not making recommendations on the fiscal neutrality requirement, it is likely that a tiered impact fee structure would be an alternative approach to fiscal impact studies for individual projects.

Impact fee suspension should be evaluated for its impact to county budgets. In the recent past, certain impact fees have been suspended by the Board of Commissioners, which created questions during fiscal neutrality hearings. Are the full impact fees considered or only the reduced rates? This is a complicated question. First, impact fees are intended to pay for the excess infrastructure costs to the County caused by new development. If relief from these is provided via changes in regulation, then logic follows that the County's budget will incur costs from any new development that happens. Second, these reductions are usually temporary and there are times where that timeline may or may not coincide with the point at which the applicant will be required to pay them. Third, if the County will require an offset payment from the applicant due to reduction in impact fees, this suggests a *de facto* unequal application of impact fees, which is against the intent of impact fees and could perhaps present legal challenges. If different impact fees are required for different types of development, this should be reflected in the impact fee structure and have a proven foundation from an impact fee study, not applied *ad hoc* during a fiscal neutrality assessment. For this reason, it is recommended that the full impact fee in effect at the time of the application and the associated study available be used to calculate capital revenues and expenses.

General & Limiting Conditions

AECOM devoted effort consistent with (i) the level of diligence ordinarily exercised by competent professionals practicing in the area under the same or similar circumstances, and (ii) the time and budget available for its work, to ensure that the data contained in this report is accurate as of the date of its preparation. This study is based on estimates, assumptions and other information developed by AECOM from its independent research effort, general knowledge of the industry, and information provided by and consultations with the client and the client's representatives. No responsibility is assumed for inaccuracies in reporting by the Client, the Client's agents and representatives, or any third-party data source used in preparing or presenting this study. AECOM assumes no duty to update the information contained herein unless it is separately retained to do so pursuant to a written agreement signed by AECOM and the Client.

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This study is qualified in its entirety by, and should be considered in light of, these limitations, conditions and consideration

Appendix 1: Fiscal Neutrality Guidebook

Appendix

Sarasota County Fiscal Neutrality Guide

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Sarasota County, Florida

Submitted by

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I. What is a Fiscal Impact Analysis?

When referring to changes in land use or new developments, a fiscal impact analysis is, simply, looking at the costs of a development compared to the revenues. Municipalities provide services to residents and businesses (costs). These residents and businesses also pay taxes and other fees (revenues). Sarasota County's fiscal neutrality requirement seeks for the revenues and costs to be equal, so that the development "pays its own way." It is important to note that all fiscal impact studies looking at a future event are estimates; they should not be used to "predict" cash flow to the municipalities.

What is the Purpose of This Guide?

When calculating the fiscal impacts of future events, it is impossible to know exactly what will happen. Analysts use assumptions which provide an estimate of what the future may bring. This is universal, no matter what method is used to calculate costs and revenues. These assumptions are based in reality, but are not exact. Because public officials and departmental staff are using the fiscal impact analysis to make decisions, Sarasota County wanted all analysts providing fiscal neutrality analyses to use similar assumptions. This will enable them to compare different developments to each other. The analysts, too, will know how the County wants the report presented for purposes of utility in the planning approval process and transparency for the general public.

Types of Fiscal Impact Analysis

There are a few key ways costs and revenues are estimated in a fiscal analysis. This section reviews some methods used for fiscal analysis, but is not exhaustive. Costs and revenues are either estimated on an average or marginal basis. It is probably easiest to understand the difference in methods by an example of how the need for a fire protection would be determined for a new residential development of 1,000 persons.

One method is the *per capita* method, which is an average basis method and the most commonly used type of analysis. This approach takes costs of providing services per unit. The "unit" can vary, depending on how the services are used, but can include: per person, per student, per household, per employee, per visitor, etc. An average *per capita* approach to determine the needs for fire protection would take the jurisdiction's budgeted costs for fire protection (for either capital costs—or buildings/equipment—and for operations (payroll of firefighters and other day to day costs) and divide them by the existing population. For the sake of this example, if the existing budget is $1,000,000 per year and there are currently 10,000 residents, the average per capita cost would be $100 per person. Thus, in a new development of 500 residents, the cost would be $50,000 annually.

Another method is a *service standard* method. The service standard method evaluates government service needs based upon an acceptable level of service based on overall population. To determine the costs for fire services in our example, using this method, an analyst would take the acceptable level of service based on national standards (for example, if cities across the country typically have one firefighter per 2,000 persons) and apply to the development. Because the development will have 500 residents, the cost for one-quarter of a firefighter's salary and associated expenses would be applied to the development. If a firefighter's salary is $50,000 and associated expenses are $30,000, the cost for the development would be $20,000. It is very similar to the *per capita* method, except that it is looking at the services behind the costs presented in the budget and may account for more or less than what is being spent at the time of the study. As you can see, however, the results can differ--$20,000 for this method versus $50,000 in the average *per capita* method.

This method can also be adapted to be a marginal method. Marginal methods examine excess capacity or thresholds that must be met to incur a cost. This may be appropriate in some cases, but in others, can cause a lag in services. For example, in the fire protection example, if the standard is 2,000 people to hire a firefighter and the new development has 500 persons, the cost of providing a firefighter would not be captured. In some cases, excess capacity is also considered. So, if a community has just hired new firefighters, and its ratio of population to firefighters has decreased from the acceptable service standard of one firefighter per 2,000 to one station for every 1,000 persons, there would be no cost captured because the community has excess capacity. However, after the new development of 500 is constructed and another applicant has a development of 500 persons, the second applicant would have costs of $20,000.

A *case study* method is used when the current conditions of the local government's budget does not reflect likely future conditions. This involves interviewing departmental staff of the government for specific service needs. In the example of fire service, the analyst would speak with the department of public safety who would determine the cost needs based on the specifics of the situation. This can be useful in some occasions, but is difficult to apply across the board, particularly for the fiscal neutrality analyses. Case studies also require an ample amount of time and budget to conduct.

The *proportional valuation* method is proscribed for non-residential developments. The analyst estimates the property value of the incoming development and costs are assigned on the basis of its existing share of total property values. If the applicant is proposing a 50,000 square foot shopping center valued at $100,000, which is 2 percent of the municipality's total property value of $5 million, the cost would be 2% of the current cost for fire protection. If the operating budget of the jurisdiction is $500,000, the proportional cost for the new development would be $10,000 annually.

There are also methods that could be considered modified approaches or hybrid approaches to the above. For example, if you were using a *per capita* average approach, but knew that a development was being constructed in a highly fire-prone area, the analyst would perhaps lower the typical number of households per firefighter to reflect this.

There are also econometric models and other approaches that have been tried for analyzing fiscal impacts. However, these are generally too complex and not applicable for single-site projects.

II. Market Analysis

The market analysis forms the foundation for the fiscal impact analysis. It outlines the number of homes or businesses that the development should contain based on market support, and what price they can sell or rent for. Because of this, it is important that the market analysis is thorough and reliable. The market analysis should be submitted for County review prior to embarking on the fiscal neutrality analysis.

The market analysis should contain:

- Trade area information for each land use (description and map to describe where customers/home buyers are coming from)
- Population growth data for the trade area
- Employment growth data for the County and trade area
- Estimates of total demand and description of capture rates (or how much of the total demand the development will take, as a percentage)
- Comparable purchase/rental residential properties with: descriptions of:
    - Location
    - Minimum, maximum, and average prices/rents asked and, if possible, achieved
    - Total number of units developed
    - Total number sold
    - Year sales started/finished
    - Sales/absorption pace
    - Defining features
    - If necessary, different projects should be used to evaluate the various types of housing included in the applicant's development. An example of a comparables table:

Development Program	Applicable for:	Location	Year Built	Average Home Size	Minimum Sales/ Month	Average Sales/ Month	Maximum Sales/ Month	Minimum Sales Price/SF	Average Sales Price/SF	Maximum Sales Price/SF
Estate House	Hamlet/Village/Settlement									
Front-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement									
Front-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement									
Front-Loaded Detached Single Family Residential Type 3	Hamlet/Village/Settlement									
Rear-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement									
Rear-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement									
Attached Residential Type 1	Hamlet/Village/Settlement									
Attached Residential Type 2	Village/Settlement									
Apartment	Village/Settlement									
Residential Over Non-Residential	Village/Settlement									
Live-Work Unit	Village/Settlement									
Total Units										

- For commercial space, recent real estate performance data on rents, absorption, vacancy and other indicators should be provided for the applicable market area near the applicant's development. A scan of competing projects under construction, planned or proposed gives an indication of potential market share. Comparable properties' performance will also assist in making the market for the use clear to reviewers.
- For projects with a lodging component, recent published data on occupancy rates and average daily rates (ADR) for the county or a competitive set, as well as visitation trends should be included.
- Absorption should be provided on an annual basis for all uses and projected through buildout
- Residential unit demand should be segmented into the residential types described by the 2050 legislation:

Housing Type	**Applicable for:**
Estate House	Hamlet/Village/Settlement
Front-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement
Front-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement
Front-Loaded Detached Single Family Residential Type 3	Hamlet/Village/Settlement
Rear-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement
Rear-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement
Attached Residential Type 1	Hamlet/Village/Settlement
Attached Residential Type 2	Village/Settlement
Apartment	Village/Settlement
Residential Over Non-Residential	Village/Settlement
Live-Work Unit	Village/Settlement

- Three scenarios should be provided: conservative, median, and aggressive. All three should be reasonable and reflect market trends, but can include a range of rental/sales fluctuation, vacancy rates, slower/faster absorption pace, and/or variety in the mix of types of units constructed.
- Source information for data should be clearly provided within the market study.

III. Fiscal Analysis Assumptions

County Budgets

The most current available County budget at www.scgov.net is to form the basis of the revenues and expenses to be used for fiscal analysis. At the release of the budget, the County will also have an auxiliary sheet of fund reconciliation—which funds are used for operating, capital, and debt—as a "map" for applicants' fiscal consultants. The current list of funds to be used, the basis of analysis, and the FY15 value is included as an appendix.

Student Generation Rates

Analysts should use the following rates by housing type and school type, unless otherwise guided by the school district. These multipliers should be updated periodically and adjusted to more accurately reflect the school age population. Analysts should ensure that the student generation numbers being employed in the calculations are current. Sarasota County Schools are the acceptable source for student generation multipliers used in fiscal neutrality analysis calculations.

	All	Elem	Middle	High
Composite Single Family	0.283	0.127	0.072	0.084
Multiplier Multi Family	0.061	0.029	0.016	0.015

Source: Impact Fees for Educational Facilities, Sarasota County: Henderson & Young, January 13, 2004; Composite multiplier developed by Department of Urban & Regional Planning, University of Florida. Retrieved from 2008 Sarasota City School facility Support Document

Employment Rates

Employment generation for commercial space should be evaluated using the following factors per square foot of employment as guidelines, realizing that actual employment density may vary by specific project details. If there is a rationale for using another method for employment, the consultant should clearly state the method and any sources. The following guidelines should be used in absence of other documented employment generation rates:

- Office: 400 square feet per employee
- Retail: 1,000 square feet per employee
- Industrial: 1,200 square feet per employee
- Hotel: 0.5 employees/room

Vacancy Rates

For determining occupied housing and commercial space, unless otherwise indicated in the market study, assume a stabilized occupancy of:

- Residential 95%
- Commercial 90%
- Hotel 85%

Inflation

Fiscal results should be presented without inflation—in constant year dollars of the year of application—otherwise known as a “real dollar” analysis. This enables comparison between years and between projects. Any real growth in values or other costs should be supported with data from the market study or other reliable sources.

Budget surplus/deficit

In the event that the County’s budget is not balanced and has a net surplus or deficit, a balancing fund should be applied that will zero out this surplus or deficit to not unfairly advantage or disadvantage an applicant. For example, if County revenues are $10,000 and expenses are $9,000, an additional balancing fund of $1,000 in expenses should be applied and treated as an expense in the same category (such as operating, capital) in which the surplus/deficit occurs. This will be applied as a *per capita* revenue or expense using functional population and employment.

IV. Fiscal Methodology

Operating Revenues

Operating revenue details will be acquired through the budget and will be calculated as described below.

Property Taxes

Ad valorem property taxes will be calculated using the current millage rates. As of FY15, these are:

Operating	3.1386
Mosquito	0.0805

The millage rate should be applied to every thousand dollars in value of the weighted average value of all sold properties by year.

Homestead Exemption

Because many homes will claim the homestead exemption, these should be accounted for in the calculations of property tax. According to literature by the state on homestead exemptions: "When someone owns property and makes it his or her permanent residence or the permanent residence of his or her dependent, the property owner may be eligible to receive a homestead exemption up to $50,000. The first $25,000 applies to all property taxes, including school district taxes. The additional exemption up to $25,000 applies to the assessed value between $50,000 and $75,000 and only to non-school taxes [Section 196.031, Florida Statutes]" These exemptions of $25,000 for schools and $50,000 for non-school taxes should be applied according to home type:

- Single Family 71%
- Apartment/Work-Live 37%

Timing

Though tax bills are not prepared and paid immediately as a home is occupied, and there is typically a "lag" of one-year, for the sake of simplicity and understanding, revenue should be recognized for the unit in the year occupied.

Residential and Commercial Revenues

The following revenues apply on a *per capita* basis to both residential and commercial development, using the county's "functional" population (population + seasonal population) and employment.

- Telecommunications Tax (non-Intergovernmental portion)
- Gas Tax (7 cent)
- Charges for Services (Except Utility and Solid Waste)

- Permits/Fees/Assessments (Except Utility and Solid Waste)
- Interest (Except Utility and Solid Waste)

Residential-Only Revenues

The following revenues apply on a *per capita* basis to residential development—for the functional population of the county and applied to the residential population based on 100% occupancy of the development.

- Fines & Forfeitures

Population-Based Revenues

The following revenues apply on a *per capita* basis to residential development—for the actual population of the county and applied to residential population based on estimated occupied units.

- Intergovernmental: Gas Tax (3 cent)
- Intergovernmental: State Revenue Sharing (Growth portion—70.12%)
- Intergovernmental: Other

Tourism Revenues

For projects with a lodging component, Tourism Development Funds will use the millage rate in effect at the initiation of the application and apply to occupied room nights using ADR and Occupancy rates established in the market study.

Excluded Revenues

The following revenues are excluded from analysis because they are not driven by growth:

- Intergovernmental: Fixed Portion of State Revenue Sharing
- Service Charges (Utilities and Solid Waste)
- Utility System Permits/Fees/Assessments
- Contributions and Donations
- Transfers In
- Cash Carry Forward
- Solid Waste Management Enterprise Fund Interest
- Miscellaneous (Utilities & Solid Waste)

Operating Expenses

Operating expenses are calculated by examining the portion of departmental expenditures funded by operating funds. See the appendix for a table of expenditures for FY15 and the basis used for calculation of impacts.

The methods of calculation are the same as for revenues. For expenses for which visitors have an impact (such as public safety and public works), a modified proportional per capita method is used. For these categories, the proportion of total *ad valorem* assessed value attributable to hotels/lodging land uses is removed from the total. The remaining amount is calculated using the residential and employment per capita method employed elsewhere in the analysis. When a lodging property is included, the portion attributable to lodging properties is applied on a per room basis. Note that in this circumstance, hotel employment is included in categories calculated using the residential and employment per capita, but is NOT used in the “Modified Proportional” residential and employment calculation; it is accounted for in the proportional amount.

For tourism-specific expenditures, a per room analysis is applied, excluding other uses.

For departments where there are funding sources from sources other than operating funds, the share of expenditures attributable to the operating funding is used to reduce the total expenditures. See the appendix for a list of current departments and associated funding where this is applicable. For FY15, this results in the following shares of attributable expenses:

Emergency Services	51%
Human Resources	5%
Public Utilities	0%

Public works includes both operating and capital funds and has several exclusions resulting for FY15 in an overall 32 percent of all expenses being attributable. See the appendix for the functional areas of the department and share of funds that apply.

Exclusions: in general, all capital outlays (in other words, not an operating expense) are excluded, as are any non-growth related expenses. All others are 100% attributable, unless otherwise excluded.

Fire/Ambulance Revenues and Expenses

Fire and EMS operations are supported by two funds—Fund 130: Fire Assessments and User Fee Fund and Fund 153: Emergency Services MSTU Fund (a property tax). Fund 130 should be applied using a residential and employment *per capita* (functional population + employment) basis. Fund 153 should be calculated using the millage rate, for the average cumulative units constructed during the year in question. The 2014 millage rate for emergency medical services is 0.660.

Fire and EMS expenses are addressed by the expenses—less reserves—of the same funds as for revenues. However, both Fund 130 and Fund 153 expenses should be calculated on a residential and employment *per capita* basis.

Capital Revenues

The categories of capital revenues/expenses that are evaluated in a fiscal neutrality report are:

- Roads
- Parks
- Library
- Fire
- EMS
- General Government
- Justice
- Law Enforcement

Capital revenue sources include:

- Impact fees in effect at the time of the application (note that the full impact fee—in the event of any temporary reduction—should be used)
- Capital funds revenue: the infrastructure surtaxes, the 5 cent local option gas tax, and intergovernmental capital revenue, all calculated using a residential and employment *per capita* method.
- Capacity fees for wastewater and water.

Capital Expenses

Capital expenses are treated on a hybrid *per capita*-marginal methodology. For each category of capital expenses, an evaluation of any extraordinary expenses should be discussed with county personnel. For areas where levels of service are adequate and there are no extraordinary expenses required by the development, the impact fee structure should be considered an adequate representation of costs to the county. Total revenues from the analysis period should be applied on an average per unit basis across all years.

For projects that require improvements to roadways to ensure adequate capacity, the proportional share of roadway improvements should also be considered an expense, which should be offset with lump sum payments as revenues.

Other Exclusions

Hospital

Hospital expenses and revenues should be excluded. Demand for hospitals and the permits to build them are not decided upon by the County and are not directly tied to population growth, but are determined at a state level using complex models of utilization and existing capacity. Unlike other County-provided services, hospitals are also not used exclusively by the jurisdiction population. People routinely go from one city or county to another to seek medical treatment.

Enterprise Fund

Enterprise funds (utilities, and other revenue-generating departments) should also be excluded. These funds are self-supporting through user fees, which are routinely adjusted to respond to supply and demand. In fact, having additional customers can often create economies of scale which benefit all rate-payers. Capital costs for utility infrastructure are handled through impact fees, as described in the fiscal methodology section below.

School District

The Sarasota County School District has a separate budget from the County. Therefore, its operating and capital revenues and expenses are evaluated separately.

School Operating Revenues

The general fund revenues for the school district are used as revenues in the fiscal analysis. A specific listing of these revenue sources and their basis of analysis is included in the Appendix. As in the County's operating budget, non-growth-related revenues are excluded. Most other categories are calculated on a cost per student basis on existing revenues and existing enrollment, applied to expected enrollment for the applicant's development. Property taxes are calculated using current millage rates and the cumulative average of property values. As of 2015, the millage rate for operating revenues is $6.277.

School Operating Expenses

School operating costs are calculated on a per pupil basis using school district-provided data. This amount should be updated as new data is available from the school district.

	Average Cost	Share by School Type
Elementary School	$8,901	37%
Middle School	$9,438	13%
High School	$8,454	24%
Charter School	$9,656	25%
Weighted Average	**$9,056**	100%

Source: Sarasota County School District

School Capital Revenues

School district capital revenues include impact fees, as with other capital expenses. Additionally, *ad valorem* property taxes assigned to capital expenses are calculated as with property taxes in other revenue categories. The portion of the school millage rate for capital projects is $1.50. However, there are also several additional funding sources to be included:

Calculated by Total Enrollment

- PECO Construction (Maintenance)
- PECO Construction (New Construction)
- CO & DS Distributed
- CO & DS Interest
- Miscellaneous State Revenue
- Miscellaneous Local Revenues

Calculated by County Population

- Local Sales Tax

School Capital Expenses

School capital expenses require additional analysis. Average per-student costs for school construction is not available in the school district's annual budget. Considering only the school district's debt payments or capital costs would not adequately represent the per-student cost of school facilities.

The Florida Department of Education also lists cost per student factors, which should be used unless other guidance is provided by the Sarasota County School District.

	Cost Per Student Station 3-2015	Share of Students in Sarasota County
Elementary	$21,064	49%
Middle	$22,747	18%
High	$29,547	33%
Weighted Average Cost	$24,141	

Source: "Student Station Cost Factors," Florida Department of Education, 2/23/2015.

In the event that through concurrency discussions/analysis, the developer has agreed to construct a new school or dedicate land for a school, the value of these capital costs should be used to offset school district capital expenditures.

Sensitivity Analysis

With every fiscal neutrality analysis, a sensitivity analysis should be conducted to show the range of possibilities with changes in sales prices, absorption pace, etc. The analysis should show, at a minimum, the conservative, median, and aggressive scenarios established by the market study. However, the analyst is encouraged to present additional scenarios that may further address the issue of fiscal neutrality of the project.

Appendix 2: Data Sheets

Appendix Table 1: Example Residential Input Tables
Sarasota County Fiscal Neutrality Study

Project Name	

Residential

Historic Growth

Period Examined	
Household Growth Rate	
Geography	

Projected Growth

Projected Growth Rate	
Period	
Geography	

Development Program	Applicable for:	Total Units	Total SF	Average SF/Unit	Average Sales Price/SF	Total Sales
Estate House	Hamlet/Village/Settlement					$0
Front-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement					$0
Front-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement					$0
Front-Loaded Detached Single Family Residential Type 3	Hamlet/Village/Settlement					$0
Rear-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement					$0
Rear-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement					$0
Attached Residential Type 1	Hamlet/Village/Settlement					$0
Attached Residential Type 2	Village/Settlement					$0
Apartment	Village/Settlement					$0
Residential Over Non-Residential	Village/Settlement					$0
Live-Work Unit	Village/Settlement					$0
Total Units		0	0			$0

Absorption Schedule (Annual Units)

		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Housing Type	**Applicable for:**																				
Estate House	Hamlet/Village/Settlement																				
Front-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement																				
Front-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement																				
Front-Loaded Detached Single Family Residential Type 3	Hamlet/Village/Settlement																				
Rear-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement																				
Rear-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement																				
Attached Residential Type 1	Hamlet/Village/Settlement																				
Attached Residential Type 2	Village/Settlement																				
Apartment	Village/Settlement																				
Residential Over Non-Residential	Village/Settlement																				
Live-Work Unit	Village/Settlement																				
Total Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Average Sales Price

		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Housing Type	**Applicable for:**																				
Estate House	Hamlet/Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Front-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Front-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Front-Loaded Detached Single Family Residential Type 3	Hamlet/Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rear-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rear-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Attached Residential Type 1	Hamlet/Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Attached Residential Type 2	Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Apartment	Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Residential Over Non-Residential	Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Live-Work Unit	Village/Settlement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Units		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Total Estimated SF Absorbed

		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Housing Type	**Applicable for:**																				
Estate House	Hamlet/Village/Settlement																				
Front-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement																				
Front-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement																				
Front-Loaded Detached Single Family Residential Type 3	Hamlet/Village/Settlement																				
Rear-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement																				
Rear-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement																				
Attached Residential Type 1	Hamlet/Village/Settlement																				
Attached Residential Type 2	Village/Settlement																				
Apartment	Village/Settlement																				
Residential Over Non-Residential	Village/Settlement																				
Live-Work Unit	Village/Settlement																				
Total Units																					

Appendix Table 2: Example Residential Comparable Tables
Sarasota County Fiscal Neutrality Study

Project Name

Residential

		Comparable 1								
Housing Type	**Applicable for:**	**Location**	**Year Built**	**Average Home Size**	**Minimum Sales/ Month**	**Average Sales/ Month**	**Maximum Sales/ Month**	**Minimum Sales Price/SF**	**Average Sales Price/SF**	**Maximum Sales Price/SF**
Estate House	Hamlet/Village/Settlement									
Front-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement									
Front-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement									
Front-Loaded Detached Single Family Residential Type 3	Hamlet/Village/Settlement									
Rear-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement									
Rear-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement									
Attached Residential Type 1	Hamlet/Village/Settlement									
Attached Residential Type 2	Village/Settlement									
Apartment	Village/Settlement									
Residential Over Non-Residential	Village/Settlement									
Live-Work Unit	Village/Settlement									
Total Units										

Appendix Table 2: Example Residential Comparable Tabl
Sarasota County Fiscal Neutrality Study

Project Name

Residential

	Comparable 2								
Housing Type	**Location**	**Year Built**	**Average Home Size**	**Minimum Sales/ Month**	**Average Sales/ Month**	**Maximum Sales/ Month**	**Minimum Sales Price/SF**	**Average Sales Price/SF**	**Maximum Sales Price/SF**
Estate House									
Front-Loaded Detached Single Family Residential Type 1									
Front-Loaded Detached Single Family Residential Type 2									
Front-Loaded Detached Single Family Residential Type 3									
Rear-Loaded Detached Single Family Residential Type 1									
Rear-Loaded Detached Single Family Residential Type 2									
Attached Residential Type 1									
Attached Residential Type 2									
Apartment									
Residential Over Non-Residential									
Live-Work Unit									
Total Units									

Appendix Table 2: Example Residential Comparable Tabl
Sarasota County Fiscal Neutrality Study

Project Name

Residential

	Comparable 3								
Housing Type	**Location**	**Year Built**	**Average Home Size**	**Minimum Sales/ Month**	**Average Sales/ Month**	**Maximum Sales/ Month**	**Minimum Sales Price/SF**	**Average Sales Price/SF**	**Maximum Sales Price/SF**
Estate House									
Front-Loaded Detached Single Family Residential Type 1									
Front-Loaded Detached Single Family Residential Type 2									
Front-Loaded Detached Single Family Residential Type 3									
Rear-Loaded Detached Single Family Residential Type 1									
Rear-Loaded Detached Single Family Residential Type 2									
Attached Residential Type 1									
Attached Residential Type 2									
Apartment									
Residential Over Non-Residential									
Live-Work Unit									
Total Units									

Appendix Table 3: Service Unit Equivalent Sample Table
Sarasota County Fiscal Neutrality Study

Residential Characteristics	Applicable for:	Per Dwelling Unit						% Homestead Exemption	Occupancy
			Pupil Generation Rate						
		Persons	Elementary	Middle	High	Vehicle Miles Traveled	Equivalent Dwelling Unit		
Estate House	Hamlet/Village/Settlement							71%	95%
Front-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement							71%	95%
Front-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement							71%	95%
Front-Loaded Detached Single Family Residential Type 3	Hamlet/Village/Settlement							71%	95%
Rear-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement							71%	95%
Rear-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement							71%	95%
Attached Residential Type 1	Hamlet/Village/Settlement							71%	95%
Attached Residential Type 2	Village/Settlement							71%	95%
Apartment	Village/Settlement							37%	95%
Residential Over Non-Residential	Village/Settlement							37%	95%
Live-Work Unit	Village/Settlement							37%	95%

Note: Persons per household, pupil generation rate, vehicle miles traveled, and EDUs Should be Adjusted according to square footage as appropriate

Appendix Table 4: County Population
Sarasota County Fiscal Neutrality Study

	#	Source
County Population	390,429	2015 Adopted Budget
Seasonal Residents	115,099	2015 Adopted Budget
Functional County Population	505,528	Total resident population plus the total seasonal population and assumes all units occupied
County Employment	163,118	January 2015 Economic Report, Office of Financial Management, Sarasota County
Functional County Population + Employment	668,646	

Appendix Table 5: County Service Unit Multipliers
Sarasota County Fiscal Neutrality Study

Per Unit	Average Household Size [1]	Equivalent Dwelling Units (EDUs)/ Unit [1]	Vehicular Miles Traveled (VMTs)/ Unit [2]	Homestead Exemption	Occupancy Rate [5]	Pupil Generation Rate [4]		
						Elementary	Middle	High
Less than 500 sq. ft.	1.32	0.556	9.48	71%	95%			
500 - 749 sq. ft.	1.56	0.657	12.70	71%	95%			
750 - 999 sq. ft.	1.75	0.738	14.82	71%	95%			
1,000 - 1,249 sq. ft.	1.91	0.805	16.41	71%	95%			
1,250 - 1,499 sq. ft.	2.04	0.86	17.68	71%	95%			
1,500 - 1,999 sq. ft.	2.22	0.935	19.21	71%	95%			
2,000 - 2,999 sq. ft.	2.5	1.053	21.45	71%	95%			
3,000 - 3,999 sq. ft.	2.8	1.18	23.60	71%	95%			
4,000 sq. ft. or more	3.05	1.285	25.16	71%	95%			
Single-Family Detached (flat rate)	2.38	1	20.31	71%	95%	0.127	0.072	0.084
Multi-Family (flat rate)	1.7	0.716	14.25	37%	95%	0.029	0.016	0.015
Mobile Home/RV	1.66	0.699	10.6	37%	95%	0.029	0.016	0.015
Hotel/Motel Room	1.34	0.565	11.04	n/a	85%	n/a	n/a	n/a

Per 1,000 Square Feet [3]	Average Household Size	EDUs/ 1,000 SF	Vehicular Miles Traveled (VMTs)/ 1,000 SF [2]	Homestead Exemption	Occupancy Rate	Pupil Generation Rate		
						Elementary	Middle	High
Retail/Commercial	n/a	1.372	42.05	n/a	90%	n/a	n/a	n/a
Office	n/a	0.551	22.32	n/a	90%	n/a	n/a	n/a
Industrial	n/a	0.329	14.76	n/a	90%	n/a	n/a	n/a
Warehouse	n/a	0.206	10.52	n/a	90%	n/a	n/a	n/a

[1] Impact Fee Study: Phase II, Sarasota County, Florida (Fire Protection, Emergency Medical Services, Law Enforcement, Justice Facilities, General Government), Duncan Associates, March 2007

[2] Road, Park and Library Impact Fee Study for Sarasota County, Florida, Duncan Associates, September 2006

[3] Retail/Commercial uses the "Shopping Center/General Retail" category from the 2006 Impact Fee Study; Office uses "General Office"; Industrial uses "Industrial Park." The impact fee study table should be consulted for particular non-residential uses

[4] "Appendix A: Student Generation Multipliers" adjusted by the University of Florida; Sarasota County Comprehensive Plan, Appendix F: Public Schools, August 2014. Using Data from the

[5] Represents assumed stabilized occupancy rate. In years before buildout, acutal occupancy as determined by market study absorption should be used

Appendix Table 6: Share of Ad Valorem Property Taxes and Property Values by Land Use Type
Sarasota County Fiscal Neutrality Study

	Tax by Property Type [1]	Value by Land Use [2]
Residential	81.18%	77.2%
Vacant	2.3%	2.4%
Commercial	13.0%	10.3%
Industrial	1.9%	2.2%
Institutional	1.2%	6.0%
Agricultural	0.1%	0.5%
Other	0.3%	0.4%
Total	100.0%	99.0%

[1] "Distribution of Taxes Levied by Property Type, County and Municipal Governments, Fiscal Year 2014-2015," Sarasota, Florida Department of Revenue. (Shares by property type redistributed to account only for Ad Valorem Property Tax)

[2] As grouped by AECOM using land use codes for the property database, SCPAText.zip from the web site of the Sarasota County Property Appraiser. Retrieved March 2015.

Appendix Table 7: Hotel Land Use Codes
Sarasota County Fiscal Neutrality Study

Land Use Code	Land Use Description
2839	Transient lodging parking
3904	Hotel condo unit
3910	Hotels/motels/lodging (1-40 units)
3940	Hotels/motels/lodging (41 or more units)
9039	Lodging related long term leasehold
391X	Hotels/motels/lodging (1-40 units) - mixed use

Appendix Table 8: Sarasota County FY15 Operational Budget Revenue and Basis of Fiscal Analysis
Sarasota County Fiscal Neutrality Study

Type of Revenue	Revenue	Estimation Method	FY2015 Value	FY15 Basis	FY15 Per Unit Value	Notes
Property Taxes	Property Taxes	Calculated	$126,291,065	n/a	n/a	From Property Tax on p Appendix-20
Property Taxes	Mosquito Control	Calculated	$3,325,505	n/a	n/a	Property Taxes Less Taxes funding Fund 103 & 104
Other Taxes	Telecommunications Tax (not Intergovernmental)	Residential and Commercial Per Capita	$10,150,486	668,646	15.180658	See Comm Tax Tab
Other Taxes	Other Taxes	Residential and Commercial Per Capita	$4,676,950	668,646	6.9946578	Total "Other Taxes" from Appendix-20 less telecom taxes, gas tax, & tourism devel. tax
Other Taxes	Gas Tax (7 cent)	Residential and Commercial Per Capita	$7,485,547	668,646	11.195082	See Gas Tax Tab
Other Taxes	Tourism Development Tax (if applicable)	Calculated	$12,907,949	n/a	n/a	Funds 103, 188, 186, & 189
Intergovernmental	Gas Tax (Intergovernmental 3 cent)	Per Capita--Population	$3,208,092	390,429	8.2168374	See Gas Tax Tab
Intergovernmental	Local Government Sales Tax	Per Capita--Population	$27,570,506	390,429	70.615928	From Revenues on p. 1-5
Intergovernmental	State Revenue Sharing (Growth Portion)	Per Capita--Population	$6,245,875	390,429	15.997467	Total State Rev Sharing from p. 1-5
Intergovernmental	Other Intergovernmental	Per Capita--Population	$21,462,225	390,429	54.970879	Total Intergovernmental from Op Funds less Intergov expenses already accounted for
Intergovernmental	Fixed Portion of State Revenue Sharing	Excluded (Not Growth Related)	$2,268,149	0	n/a	Total State Rev Sharing from p. 1-5
Charges for Services	Charges for Services (except Utility/Enterprise)	Residential and Commercial Per Capita	$42,013,375	668,646	62.83351	Total Charges for services less funds 402 & 420
Charges for Services	Service Charges (Utilities and Solid Waste)	Excluded (Not Growth Related)	$111,696,409	0	n/a	Funds 402 & 420
Fines & Forfeitures	Fines and Forfeiture	Residential Per Capita	$1,077,955	505,528	2.1323349	
Licenses & Permits	Permits/Fees/Assessments	Residential and Commercial Per Capita	$22,583,159	668,646	33.774462	
Licenses & Permits	Utility System Permits/Fees/Assessments	Excluded (Not Growth Related)	$878,180	0	n/a	Permits/Fees/Assessments for Funds 402 & 420
Contributions and Donations	Contributions and Donations	Excluded (Not Growth Related)	$436,622	0	n/a	
Transfers In	Transfers In	Excluded (Not Growth Related)	$34,707,692	0	n/a	
Cash Carryforward	Cash Carry forward	Excluded (Not Growth Related)	$87,006,389	0	n/a	
Interest	Interest	Residential and Commercial Per Capita	$2,921,495	668,646	4.3692701	Total operating funds interest less funds 402 & 420
Interest	Interest--Utility System Op & Maint Enterprise Fund	Excluded (Not Growth Related)	$1,027,900	0	n/a	Fund 402 interest
Interest	Solid Waste Mgt Enterprise Fund	Excluded (Not Growth Related)	$617,500	0	n/a	Fund 420 interest
Miscellaneous	Miscellaneous (Not utility/enterprise)	Residential and Commercial Per Capita	$2,601,414	668,646	3.8905699	Total Miscellaneous less funds 402 & 420
Miscellaneous	Miscellaneous--(Utilities/Solid Waste)	Excluded (Not Growth Related)	$1,338,419	0	n/a	Funds 402&420
Total			**$534,498,858**		**$290.17**	
Cross-Check			$534,498,858			

Appendix Table 9: Sarasota County Operational Budget Funds
Sarasota County Fiscal Neutrality Study

Fund #	Fund	Cash Carry Forward	Charges for services	Contributions and donations	Interest income	Intergovernmental	Judgments, Fines, and Forfeits	Miscellaneous	Permits, Fees and Special Asse	Taxes	Transfers in	Total
001	General Fund	$41,795,358	$34,064,805	$40,000	$2,067,000	$37,672,854	$230,987	$982,883	$16,394,773	$128,884,813	$5,444,762	$267,578,235
101	Transportation Fund	$0	$834,228	$0	$0	$4,595,336	$0	$47,036	$0	$7,234,749	$5,922,646	$18,633,995
102	Development Services Fund	$1,222,271	$176,095	$0	$148,200	$0	$105,543	$493,002	$6,048,973	$0	$7,533	$8,201,617
103	Tourist Development--Beach Maintenance Fund	$1,277,975	$0	$0	$62,600	$0	$0	$0	$0	$4,238,026	$0	$5,578,601
104	Comm Devel Block Grant Fund	$0	$0	$0	$0	$2,910,709	$0	$188,850	$0	$0	$0	$3,099,559
106	Sarasota Co Mosquito Mgt Fund	$0	$0	$0	$0	$0	$0	$0	$0	$3,325,505	$55,676	$3,381,181
107	Sarasota Co Mosquito Mgt State Grant Fund	$0	$0	$0	$1,004	$28,453	$0	$0	$0	$0	$0	$29,457
108	Special Rec Programs Fund	$337,304	$419,805	$950	$8,667	$0	$0	$424,650	$0	$0	$0	$1,191,376
109	Court Fund	$319,806	$2,597,482	$0	$85,674	$0	$294,084	$0	$0	$0	$160,820	$3,457,866
110	Local Air Program Fund	$231,510	$0	$0	$3,183	$213,750	$0	$0	$0	$0	$0	$448,443
113	Library Gifts Fund	$218,330	$0	$133,153	$11,444	$0	$0	$0	$0	$0	$18,040	$380,967
114	Law Enforcement Blk Grant Fund	$0	$0	$0	$0	$53,197	$0	$0	$0	$0	$0	$53,197
126	Law Enforcement Trust Fund	$0	$0	$0	$0	$0	$100,000	$0	$0	$0	$0	$100,000
133	Advanced Grants Fund	$0	$100	$0	$6,669	$1,953,201	$0	$304,040	$0	$0	$0	$2,264,010
135	Sarasota County Boating Improvement Program Fund	$0	$0	$0	$0	$170,000	$0	$0	$0	$0	$0	$170,000
136	Reimbursement Grant Fund	$0	$0	$0	$0	$4,888,938	$0	$0	$0	$0	$0	$4,888,938
137	Access Sarasota Fund	$254,717	$0	$0	$11,235	$0	$0	$0	$0	$0	$0	$265,952
146	Housing & Community Devel Fund	$5,270,122	$0	$0	$33,250	$0	$0	$95,000	$0	$0	$0	$5,398,372
149	9-1-1 Communications Fee Fund	$259,942	$0	$0	$1,066	$1,650,814	$0	$0	$0	$0	$0	$1,911,822
154	Strategic Initiatives and Opportunities Fund	$0	$0	$0	$0	$0	$0	$0	$0	$3,492,095	$263,232	$3,755,327
155	Regional Mitigation Operating fund	$0	$100,000	$0	$36,811	$0	$0	$0	$0	$0	$0	$136,811
169	Historical Resources Donations Fund	$3,548	$0	$0	$252	$0	$0	$0	$0	$0	$0	$3,800
171	Pollution Recovery Fund	$77,755	$0	$0	$5,346	$0	$1,185	$0	$0	$0	$0	$84,286
174	Land Devel Regulation Fund	$379,532	$562,965	$0	$11,400	$0	$0	$0	$60,154	$0	$233,832	$1,247,883
176	Zoning Fund	$0	$747,800	$0	$1,900	$0	$0	$36,510	$79,259	$0	$135,079	$1,000,548
177	Economic Development Fund	$2,753,942	$0	$137,519	$90,204	$0	$0	$0	$0	$558,000	$367,767	$3,907,432
185	Moving Traffic Violation Surcharge Fund	$71,680	$0	$0	$1,234	$0	$344,075	$0	$0	$0	$0	$416,989
186	Tourist Development--Project Related Fund	$4,610,065	$0	$125,000	$211,561	$0	$0	$0	$0	$5,649,704	$0	$10,596,330
187	Disaster Recovery Fund	$0	$0	$0	$0	$454,476	$0	$0	$0	$0	$0	$454,476
188	Tourist Dev Arts	$582,105	$0	$0	$7,300	$0	$0	$0	$0	$1,661,678	$0	$2,251,083
189	Tourist Dev Promotions	$1,347,895	$0	$0	$16,805	$0	$0	$0	$0	$5,317,369	$0	$6,682,069
191	Contracted Human Services Fund	$0	$0	$0	$0	$0	$0	$0	$0	$3,352,554	$1,637,744	$4,990,298
192	Arts in Public Places Fund	$20,294	$0	$0	$0	$0	$0	$0	$0	$0	$0	$20,294
193	Reforestation Fund	$0	$0	$0	$0	$0	$2,081	$0	$0	$0	$49,925	$52,006
198	Environmentally Sensitive Land Protection Program Fund	$1,263,217	$95	$0	$80,650	$0	$0	$7,343	$0	$1,123,009	$100,000	$2,574,314
402	Sarasota Co Utility Sys Operations and Maintenance Fund	$22,450,999	$93,823,800	$0	$1,027,900	$0	$0	$1,138,100	$878,180	$0	$29,211	$119,348,190
420	Solid Waste Mgt Fund	$2,258,022	$17,872,609	$0	$617,500	$0	$0	$200,319	$0	$0	$0	$20,948,450
430	SCAT Fund	$0	$1,985,000	$0	$0	$4,555,767	$0	$22,100	$0	$0	$14,056,922	$20,619,789
432	SCAT Community Transport coord	$0	$525,000	$0	$0	$1,119,352	$0	$0	$0	$0	$6,224,503	$7,868,855
485	Stormwater Operating Grants	$0	$0	$0	$0	$488,000	$0	$0	$0	$0	$0	$488,000
701	Library Endowments Fund	$0	$0	$0	$18,040	$0	$0	$0	$0	$0	$0	$18,040
	Total	**$87,006,389**	**$153,709,784**	**$436,622**	**$4,566,895**	**$60,754,847**	**$1,077,955**	**$3,939,833**	**$23,461,339**	**$164,837,502**	**$34,707,692**	**$534,498,858**

Appendix Table 10: Sarasota County FY15 Operational Budget Expenditures and Basis of Fiscal Analysis
Sarasota County Fiscal Neutrality Study

#	Department	Expenditure Name	Base Year Budget Amount	% Applicable (for Operating)	Adjusted Budget	Demand Base	Base Amt	Per Capita
1	Property Appraiser	Personnel Services	$4,408,827	100%	$4,408,827	Residential and Commercial Per Capita	668,646	$6.59
2	Property Appraiser	Operating Expenditures	$648,867	100%	$648,867	Residential and Commercial Per Capita	668,646	$0.97
3	Property Appraiser	Internal Services	$61,154	100%	$61,154	Residential and Commercial Per Capita	668,646	$0.09
4	Property Appraiser	Internal Service EIT	$452,511	100%	$452,511	Residential and Commercial Per Capita	668,646	$0.68
5	Property Appraiser	Capital Outlay	$0	100%	$0	Excluded	0	$0.00
6	Tax Collector	Personnel Services	$6,751,643	100%	$6,751,643	Residential and Commercial Per Capita	668,646	$10.10
7	Tax Collector	Operating Expenditures	$616,894	100%	$616,894	Residential and Commercial Per Capita	668,646	$0.92
8	Tax Collector	Internal Services	$58,661	100%	$58,661	Residential and Commercial Per Capita	668,646	$0.09
9	Tax Collector	Internal Service EIT	$327,362	100%	$327,362	Residential and Commercial Per Capita	668,646	$0.49
10	Tax Collector	Capital Outlay	$152,000	100%	$152,000	Excluded	0	$0.00
12	Clerk of Circuit Court	Personnel Services	$4,722,877	100%	$4,722,877	Residential and Commercial Per Capita	668,646	$7.06
13	Clerk of Circuit Court	Operating Expenditures	$1,405,096	100%	$1,405,096	Residential and Commercial Per Capita	668,646	$2.10
14	Clerk of Circuit Court	Internal Services	$213,804	100%	$213,804	Residential and Commercial Per Capita	668,646	$0.32
15	Clerk of Circuit Court	Internal Service EIT	$670,315	100%	$670,315	Residential and Commercial Per Capita	668,646	$1.00
16	Clerk of Circuit Court	Capital Outlay	$135,500	100%	$135,500	Excluded	0	$0.00
18	Supervisor of Elections	Personnel Services	$2,397,893	100%	$2,397,893	Per Capita--Population	390,429	$6.14
19	Supervisor of Elections	Operating Expenditures	$1,046,537	100%	$1,046,537	Per Capita--Population	390,429	$2.68
20	Supervisor of Elections	Internal Services	$45,664	100%	$45,664	Per Capita--Population	390,429	$0.12
21	Supervisor of Elections	Internal Service Automotive	$0	100%	$0	Per Capita--Population	390,429	$0.00
22	Supervisor of Elections	Internal Service EIT	$61,122	100%	$61,122	Per Capita--Population	390,429	$0.16
23	Supervisor of Elections	Capital Outlay	$5,100	100%	$5,100	Excluded	0	$0.00
25	Sheriff's Office	Personnel Services	$79,856,892	100%	$79,856,892	Proportional Per Capita	0	$0.00
26	Sheriff's Office	Operating Expenditures	$14,558,148	100%	$14,558,148	Proportional Per Capita	0	$0.00
27	Sheriff's Office	Internal Services	$1,100,028	100%	$1,100,028	Proportional Per Capita	0	$0.00
28	Sheriff's Office	Internal Service EIT	$931,770	100%	$931,770	Proportional Per Capita	0	$0.00
29	Sheriff's Office	Capital Outlay	$1,521,171	100%	$1,521,171	Excluded	0	$0.00
30	Sheriff's Office	Grants in Aid	$100,000	100%	$100,000	Excluded	0	$0.00
32	Board of County Commissioners	Personnel Services	$693,711	100%	$693,711	Excluded	0	$0.00
33	Board of County Commissioners	Operating Expenditures	$32,400	100%	$32,400	Residential and Commercial Per Capita	668,646	$0.05
34	Board of County Commissioners	Internal Services	$17,032	100%	$17,032	Residential and Commercial Per Capita	668,646	$0.03
35	Board of County Commissioners	Internal Service EIT	$23,256	100%	$23,256	Residential and Commercial Per Capita	668,646	$0.03
36	Board of County Commissioners	Capital Outlay	$1,000	100%	$1,000	Excluded	0	$0.00
38	Court Administration	Personnel Services	$2,307,119	100%	$2,307,119	Residential Per Capita	505,528	$4.56
39	Court Administration	Operating Expenditures	$1,861,812	100%	$1,861,812	Residential Per Capita	505,528	$3.68
40	Court Administration	Internal Services	$206,581	100%	$206,581	Residential Per Capita	505,528	$0.41
41	Court Administration	Internal Service Automotive	$0	100%	$0	Residential Per Capita	505,528	$0.00
42	Court Administration	Internal Service EIT	$231,564	100%	$231,564	Residential Per Capita	505,528	$0.46
43	Court Administration	Capital Outlay	$112,240	100%	$112,240	Excluded	0	$0.00
45	State Attorney	Personnel Services	$69,401	100%	$69,401	Excluded	0	$0.00
46	State Attorney	Operating Expenditures	$312,919	100%	$312,919	Per Capita--Population	390,429	$0.80
47	State Attorney	Internal Services	$50,671	100%	$50,671	Per Capita--Population	390,429	$0.13
48	State Attorney	Internal Service EIT	$309,171	100%	$309,171	Per Capita--Population	390,429	$0.79
49	State Attorney	Capital Outlay	$2,000	100%	$2,000	Excluded	0	$0.00
51	Public Defender	Operating Expenditures	$391,994	100%	$391,994	Per Capita--Population	390,429	$1.00
52	Public Defender	Internal Services	$33,752	100%	$33,752	Per Capita--Population	390,429	$0.09
53	Public Defender	Internal Services EIT	$202,340	100%	$202,340	Per Capita--Population	390,429	$0.52
54	Public Defender	Capital Outlay	$35,970	100%	$35,970	Excluded	0	$0.00
56	Guardian Ad Litem	Personnel Services	$99,418	100%	$99,418	Per Capita--Population	390,429	$0.25
57	Guardian Ad Litem	Operating Expenditures	$25,721	100%	$25,721	Per Capita--Population	390,429	$0.07
58	Guardian Ad Litem	Internal Services	$5,501	100%	$5,501	Per Capita--Population	390,429	$0.01
59	Guardian Ad Litem	Internal Service EIT	$49,471	100%	$49,471	Per Capita--Population	390,429	$0.13
60	Guardian Ad Litem	Capital Outlay	$1,000	100%	$1,000	Excluded	0	$0.00
62	Medical Examiner	Personnel Services	$0	100%	$0	Excluded	0	$0.00
63	Medical Examiner	Operating Expenditures	$2,727,316	100%	$2,727,316	Per Capita--Population	390,429	$6.99
64	Medical Examiner	Capital Outlay	$151	100%	$151	Excluded	0	$0.00
66	County Attorney	Personnel Services	$2,728,854	100%	$2,728,854	Residential and Commercial Per Capita	668,646	$4.08
67	County Attorney	Operating Expenditures	$636,761	100%	$636,761	Residential and Commercial Per Capita	668,646	$0.95
68	County Attorney	Internal Services	$20,993	100%	$20,993	Residential and Commercial Per Capita	668,646	$0.03
69	County Attorney	Internal Service Automotive	$8,168	100%	$8,168	Residential and Commercial Per Capita	668,646	$0.01
70	County Attorney	Internal Service EIT	$80,992	100%	$80,992	Excluded	0	$0.00
72	Charter Review Board	Operating Expenditures	$3,800	100%	$3,800	Excluded	0	$0.00
74	Tourist Development	Personnel Services	$20,000	100%	$20,000	Proportional Share (If a hotel is included)	0	$0.00
75	Tourist Development	Operating Expenditures	$6,383,762	100%	$6,383,762	Proportional Share (If a hotel is included)	0	$0.00
76	Tourist Development	Capital Outlay	$18,199	100%	$18,199	Excluded	0	$0.00
77	Tourist Development	Grants in Aid	$3,948,150	100%	$3,948,150	Excluded	0	$0.00
78	Tourist Development	Reserves	$2,768,041	100%	$2,768,041	Excluded	0	$0.00
79	Tourist Development	Transfers Out	$8,718,347	100%	$8,718,347	Excluded	0	$0.00
81	Commissions Services	Personnel Services	$309,144	100%	$309,144	Excluded	0	$0.00
82	Commissions Services	Operating Expenditures	$14,000	100%	$14,000	Excluded	0	$0.00
83	Commissions Services	Internal Services	$896	100%	$896	Excluded	0	$0.00
84	Commissions Services	Internal Service EIT	$13,045	100%	$13,045	Excluded	0	$0.00
85	Commissions Services	Capital Outlay	$1,000	100%	$1,000	Excluded	0	$0.00
87	Communications	Personnel Services	$2,349,313	100%	$2,349,313	Residential and Commercial Per Capita	668,646	$3.51
88	Communications	Operating Expenditures	$1,470,268	100%	$1,470,268	Residential and Commercial Per Capita	668,646	$2.20
89	Communications	Internal Services	$28,010	100%	$28,010	Residential and Commercial Per Capita	668,646	$0.04
90	Communications	Internal Service Automotive	$42,071	100%	$42,071	Residential and Commercial Per Capita	668,646	$0.06
91	Communications	Internal Service EIT	$163,676	100%	$163,676	Residential and Commercial Per Capita	668,646	$0.24
92	Communications	Capital Outlay	$186,082	100%	$186,082	Excluded	0	$0.00
93	Communications	Reserves	$6,160	100%	$6,160	Excluded	0	$0.00
95	Economic Development	Personnel Services	$325,159	100%	$325,159	Excluded	0	$0.00
96	Economic Development	Operating Expenditures	$1,153,655	100%	$1,153,655	Residential and Commercial Per Capita	668,646	$1.73
97	Economic Development	Internal Services	$2,024	100%	$2,024	Excluded	0	$0.00
98	Economic Development	Internal Service EIT	$24,594	100%	$24,594	Excluded	0	$0.00
99	Economic Development	Grants in Aid	$2,779,002	100%	$2,779,002	Excluded	0	$0.00
100	Economic Development	Reserves	$60,000	100%	$60,000	Excluded	0	$0.00
101	Economic Development	Transfers Out	$0	100%	$0	Excluded	0	$0.00
103	Emergency Services	Personnel Services	$60,958,790	8%	$5,126,915	Proportional Per Capita	0	$0.00
104	Emergency Services	Operating Expenditures	$10,075,328	8%	$847,382	Proportional Per Capita	0	$0.00
105	Emergency Services	Internal Services	$4,341,938	8%	$365,177	Proportional Per Capita	0	$0.00
106	Emergency Services	Internal Service Automotive	$7,273,364	8%	$611,723	Proportional Per Capita	0	$0.00
107	Emergency Services	Internal Service EIT	$1,372,616	8%	$115,443	Proportional Per Capita	0	$0.00
108	Emergency Services	Capital Outlay	$3,294,909	8%	$277,117	Excluded	0	$0.00
109	Emergency Services	Grants in Aid	$9,900	8%	$833	Proportional Per Capita	0	$0.00
110	Emergency Services	Transfers Out	$1,723,684	8%	$144,970	Excluded	0	$0.00
112	Enterprise Information Technology Support Services	Personnel Services	$6,764,008	100%	$6,764,008	Excluded	0	$0.00
113	Enterprise Information Technology Support Services	Operating Expenditures	$8,748,937	100%	$8,748,937	Excluded	0	$0.00
114	Enterprise Information Technology Support Services	Internal Services	$919,880	100%	$919,880	Excluded	0	$0.00
115	Enterprise Information Technology Support Services	Internal Service Automotive	$22,276	100%	$22,276	Excluded	0	$0.00
116	Enterprise Information Technology Support Services	Internal Service EIT	$0	100%	$0	Excluded	0	$0.00
117	Enterprise Information Technology Support Services	Capital Outlay	$1,691,000	100%	$1,691,000	Excluded	0	$0.00
118	Enterprise Information Technology Support Services	Transfers Out	$996,132	100%	$996,132	Excluded	0	$0.00
120	Financial Management	Personnel Services	$4,920,534	100%	$4,920,534	Residential and Commercial Per Capita	668,646	$7.36
121	Financial Management	Operating Expenditures	$6,726,515	100%	$6,726,515	Residential and Commercial Per Capita	668,646	$10.06
122	Financial Management	Internal Services	$42,471	100%	$42,471	Residential and Commercial Per Capita	668,646	$0.06
123	Financial Management	Internal Service Automotive	$144,776	100%	$144,776	Residential and Commercial Per Capita	668,646	$0.22
124	Financial Management	Internal Service EIT	$3,271,469	100%	$3,271,469	Residential and Commercial Per Capita	668,646	$4.89
125	Financial Management	Capital Outlay	$15,000	100%	$15,000	Excluded	0	$0.00
126	Financial Management	Grants in Aid	$4,886,396	100%	$4,886,396	Residential and Commercial Per Capita	668,646	$7.31

Appendix Table 10: Sarasota County FY15 Operational Budget Expenditures and Basis of Fiscal Analysis
Sarasota County Fiscal Neutrality Study

#	Department	Expenditure Name	Base Year Budget Amount	% Applicable (for Operating)	Adjusted Budget	Demand Base	Base Amt	Per Capita
127	Financial Management	Reserves	$800,000	100%	$800,000	Excluded	0	$0.00
128	Financial Management	Transfers Out	$39,666,273	100%	$39,666,273	Excluded	0	$0.00
130	Health and Human Services	Personnel Services	$2,474,287	100%	$2,474,287	Per Capita--Population	390,429	$6.34
131	Health and Human Services	Operating Expenditures	$10,666,020	100%	$10,666,020	Per Capita--Population	390,429	$27.32
132	Health and Human Services	Internal Services	$377,865	100%	$377,865	Per Capita--Population	390,429	$0.97
133	Health and Human Services	Internal Service Automotive	$385,648	100%	$385,648	Per Capita--Population	390,429	$0.99
134	Health and Human Services	Internal Service EIT	$200,527	100%	$200,527	Per Capita--Population	390,429	$0.51
135	Health and Human Services	Capital Outlay	$35,000	100%	$35,000	Excluded	0	$0.00
136	Health and Human Services	Grants in Aid	$9,893,521	100%	$9,893,521	Per Capita--Population	390,429	$25.34
137	Health and Human Services	Reserves	$128,484	100%	$128,484	Excluded	0	$0.00
138	Health and Human Services	Transfers Out	$0	100%	$0	Excluded	0	$0.00
140	Human Resources	Personnel Services	$4,631,257	5%	$212,441	Residential and Commercial Per Capita	668,646	$0.32
141	Human Resources	Operating Expenditures	$52,354,996	5%	$2,401,578	Residential and Commercial Per Capita	668,646	$3.59
142	Human Resources	Internal Services	$972,577	5%	$44,613	Residential and Commercial Per Capita	668,646	$0.07
143	Human Resources	Internal Service Automotive	$11,492	5%	$527	Residential and Commercial Per Capita	668,646	$0.00
144	Human Resources	Internal Service EIT	$164,729	5%	$7,556	Residential and Commercial Per Capita	668,646	$0.01
145	Human Resources	Capital Outlay	$47,000	5%	$2,156	Excluded	0	$0.00
146	Human Resources	Reserves	$693,933	5%	$31,831	Excluded	0	$0.00
147	Human Resources	Transfers Out	$0	5%	$0	Excluded	0	$0.00
149	Libraries and Historical Resources	Personnel Services	$7,066,529	100%	$7,066,529	Per Capita--Population	390,429	$18.10
150	Libraries and Historical Resources	Operating Expenditures	$2,010,281	100%	$2,010,281	Per Capita--Population	390,429	$5.15
151	Libraries and Historical Resources	Internal Services	$268,458	100%	$268,458	Per Capita--Population	390,429	$0.69
152	Libraries and Historical Resources	Internal Service Automotive	$24,963	100%	$24,963	Per Capita--Population	390,429	$0.06
153	Libraries and Historical Resources	Internal Service EIT	$1,188,023	100%	$1,188,023	Per Capita--Population	390,429	$3.04
154	Libraries and Historical Resources	Capital Outlay	$1,013,804	100%	$1,013,804	Excluded	0	$0.00
155	Libraries and Historical Resources	Reserves	$2,685	100%	$2,685	Excluded	0	$0.00
156	Libraries and Historical Resources	Transfers Out	$18,040	100%	$18,040	Excluded	0	$0.00
158	Office of County Administrator	Personnel Services	$1,496,609	100%	$1,496,609	Residential and Commercial Per Capita	668,646	$2.24
159	Office of County Administrator	Operating Expenditures	$94,000	100%	$94,000	Residential and Commercial Per Capita	668,646	$0.14
160	Office of County Administrator	Internal Services	$11,024	100%	$11,024	Residential and Commercial Per Capita	668,646	$0.02
161	Office of County Administrator	Internal Service Automotive	$0	100%	$0	Residential and Commercial Per Capita	668,646	$0.00
162	Office of County Administrator	Internal Service EIT	$38,049	100%	$38,049	Residential and Commercial Per Capita	668,646	$0.06
163	Office of County Administrator	Capital Outlay	$1,000	100%	$1,000	Excluded	0	$0.00
165	Parks, Recreation, and Natural Resources	Personnel Services	$11,667,436	100%	$11,667,436	Per Capita--Population	390,429	$29.88
166	Parks, Recreation, and Natural Resources	Operating Expenditures	$8,985,238	100%	$8,985,238	Per Capita--Population	390,429	$23.01
167	Parks, Recreation, and Natural Resources	Internal Services	$600,229	100%	$600,229	Per Capita--Population	390,429	$1.54
168	Parks, Recreation, and Natural Resources	Internal Service Automotive	$2,213,723	100%	$2,213,723	Per Capita--Population	390,429	$5.67
169	Parks, Recreation, and Natural Resources	Internal Service EIT	$641,297	100%	$641,297	Per Capita--Population	390,429	$1.64
170	Parks, Recreation, and Natural Resources	Capital Outlay	$59,500	100%	$59,500	Excluded	0	$0.00
171	Parks, Recreation, and Natural Resources	Grants in Aid	$50,000	100%	$50,000	Excluded	0	$0.00
172	Parks, Recreation, and Natural Resources	Reserves	$0	100%	$0	Excluded	0	$0.00
173	Parks, Recreation, and Natural Resources	Transfers Out	$346,820	100%	$346,820	Excluded	0	$0.00
175	Planning and Development Services	Personnel Services	$11,368,777	100%	$11,368,777	Residential and Commercial Per Capita	668,646	$17.00
176	Planning and Development Services	Operating Expenditures	$9,026,090	100%	$9,026,090	Residential and Commercial Per Capita	668,646	$13.50
177	Planning and Development Services	Internal Services	$1,279,157	100%	$1,279,157	Residential and Commercial Per Capita	668,646	$1.91
178	Planning and Development Services	Internal Service Automotive	$823,192	100%	$823,192	Residential and Commercial Per Capita	668,646	$1.23
179	Planning and Development Services	Internal Service EIT	$1,076,317	100%	$1,076,317	Residential and Commercial Per Capita	668,646	$1.61
180	Planning and Development Services	Capital Outlay	$138,000	100%	$138,000	Excluded	0	$0.00
181	Planning and Development Services	Grants in Aid	$7,389,513	100%	$7,389,513	Excluded	0	$0.00
182	Planning and Development Services	Reserves	$419,227	100%	$419,227	Excluded	0	$0.00
183	Planning and Development Services	Transfers Out	$615,633	100%	$615,633	Excluded	0	$0.00
185	Public Utilities	Personnel Services	$20,146,229	0%	$0	Residential and Commercial Per Capita	668,646	$0.00
186	Public Utilities	Operating Expenditures	$85,870,292	0%	$0	Residential and Commercial Per Capita	668,646	$0.00
187	Public Utilities	Internal Services	$6,241,907	0%	$0	Residential and Commercial Per Capita	668,646	$0.00
188	Public Utilities	Internal Service Automotive	6,395,725	0%	$0	Residential and Commercial Per Capita	668,646	$0.00
189	Public Utilities	Internal Service EIT	2,559,368	0%	$0	Residential and Commercial Per Capita	668,646	$0.00
190	Public Utilities	Capital Outlay	201,470	0%	$0	Excluded	0	$0.00
191	Public Utilities	Grants in Aid	106,400	0%	$0	Residential and Commercial Per Capita	668,646	$0.00
192	Public Utilities	Reserves	0	0%	$0	Excluded	0	$0.00
193	Public Utilities	Transfers Out	66,586,157	0%	$0	Excluded	0	$0.00
194	Public Works	Capital Projects	7,712,230	0%	$0	Excluded	0	$0.00
195	Public Works	Facility and Fleet Manageme	46,245,915	31%	$14,186,268	Proportional Per Capita	0	$0.00
196	Public Works	Field Services	9,844,108	100%	$9,844,108	Proportional Per Capita	0	$0.00
197	Public Works	Transportation and Real Esta	11,416,570	79%	$8,993,159	Proportional Per Capita	0	$0.00
198	SCAT	Personnel Services	15,504,542	100%	$15,504,542	Excluded	0	$0.00
199	SCAT	Operating Expenditures	6,441,265	100%	$6,441,265	Excluded	0	$0.00
200	SCAT	Internal Services	2,316,811	100%	$2,316,811	Excluded	0	$0.00
201	SCAT	Internal Service Automotive	3,824,236	100%	$3,824,236	Excluded	0	$0.00
202	SCAT	Internal Service EIT	401,790	100%	$401,790	Excluded	0	$0.00
203	SCAT	Capital Outlay	0	100%	$0	Excluded	0	$0.00
204	SCAT	Transfers Out	0	100%	$0	Excluded	0	$0.00
205	UF/IFAS Extension Services	Personnel Services	621,594	100%	$621,594	Excluded	0	$0.00
206	UF/IFAS Extension Services	Operating Expenditures	534,580	100%	$534,580	Excluded	0	$0.00
207	UF/IFAS Extension Services	Internal Services	7,353	100%	$7,353	Excluded	0	$0.00
208	UF/IFAS Extension Services	Internal Service Automotive	17,939	100%	$17,939	Excluded	0	$0.00
209	UF/IFAS Extension Services	Internal Service EIT	97,983	100%	$97,983	Excluded	0	$0.00
210	UF/IFAS Extension Services	Grants In Aid	840	100%	$840	Excluded	0	$0.00

Appendix Table 11: Adjusted Operating Expenditure Detail
Sarasota County Fiscal Neutrality Study

Emergency Services		
General Fund	4,591,684	
9-1-1 Communications Fee Fund	1,911,822	
Advanced Grants Fund	276,280	
Reimbursement Grants Fund	292,785	
Moving Traffic Violation Surcharge Fund	416,989	
	7,489,560	**8%**
Emergency Services MSTU Fund	41,952,172	
Sarasota County Fire Assessments and User Fee Fund	39,608,797	
	89,050,529	

Human Resources		
General Fund	2,671,016	
Court Fund	29,687	
	2,700,703	**5%**
Risk Management Fund	5,081,761	
Medical Benefits Insurance Fund	45,759,276	
Workers' Compensation Insurance Fund	5,334,244	
	58,875,984	

Public Utilities		
Advanced Grants Fund	**0**	**0%**
General Fund	0	
Utility Franchise Fee Fund	161,559	
Sarasota County Utility System Operations and Maintenanc	119,348,190	
Solid Waste Management Fund	20,948,450	
Bee Ridge Landfill Closure Fund	976,007	
Residential Franchise District Fund	23,881,940	
Stormwater Environmental Utility Fund	20,843,169	
Phillipi Creek Septic System Replacement Program Assess	1,393,776	
Lake Sarasota Assessments Fund	66,457	
Stormwater Operating Grants Fund	488,000	
	188,107,548	

Appendix Table 12: Public Works Department Operating Expenditure Detail
Sarasota County Fiscal Neutrality Study

Capital Projects

Expenditures	
Personnel Services	$ 5,267,182
Operating Expenditures	$ 743,185
Internal Services	$ 927,147
Internal Service Automotive	$ 200,779
Internal Service EIT	$ 319,919
Net Operating Budget	$ 7,458,212
Reserves	$ 167,718
Transfers out	$ 86,300
Total Budget	$ 7,712,230

Fund	Funding Sources			Operating	Dedicated
115	Navigable Waterways Maintenance Fund	$ 202,957			$ 202,957
155	Regional Mitigation Operating Fund	$ 25,132		$ 25,132	
157	Navigable Waterway Assessments Fund	$ 5,986			$ 5,986
540	Public Works Fund	$ 7,224,137			$ 7,224,137
	Operating Revenues Excl. Reserves & Transfers	$ 7,458,212	$ -	$ 25,132	$ 7,433,080
Reserves & Transfers:				**N.B.**: Capital Projects is fixed by definition	
155	Navigable Waterways Maintenance Fund	$ 111,679			
157	Navigable Waterway Assessments Fund	$ 142,339			
	Total Revenues	$ 7,712,230			

Facilities and Fleet Management

Expenditures	
Personnel Services	$ 6,050,944
Operating Expenditures	$ 20,806,948
Internal Services	$ 835,624
Internal Services Automotive	$ 582,038
Internal Service EIT	$ 638,717
Capital Outlay	$ 16,015,314
Net Operating Budget	$ 44,929,585
Reserves	$ 16,330
Transfers out	$ 1,300,000
Total Budget	$ 46,245,915

Fund	Funding Sources			Operating	Dedicated
001	General Fund	$ 12,555,120		$ 12,555,120	
109	Court Fund	$ 1,610,854		$ 1,610,854	
192	Arts in Public Places Fund	$ 20,294		$ 20,294	
502	Automotive Resources Operating Fund	$ 13,348,296			$ 13,348,296
503	Automative Repl./Expansion Fund	$ 16,630,602			$ 16,630,602
540	Public Works Fund	$ 210,752			$ 210,752
550	General Services Materials Mgmt Fund	$ 553,667			$ 553,667
	Operating Revenues Excl. Reserves & Transfers	$ 44,929,585	$ -	$ 14,186,268	$ 30,743,317
Reserves & Transfers:				**32%**	
109	Court Fund	$ 16,330			
502	Automotive Resources Operating Fund	$ 1,300,000			
	Total Revenues	$ 46,245,915			

Field Services

Expenditures	
Personnel Services	$ 3,570,308
Operating Expenditures	$ 4,223,382
Internal Services	$ 611,228
Internal Service Automotive	$ 1,200,578
Internal Service EIT	$ 238,612
Net Operating Budget	$ 9,844,108

Fund	Funding Sources			Operating	Dedicated
101	Transportation Fund	$ 9,844,108		$ 9,844,108	
	Total Revenues	$ 9,844,108	$ -	$ 9,844,108	
				100%	

Transportation & Real Estate

Expenditures	
Personnel Serivces	$ 3,996,894
Operating Expenditures	$ 5,111,827
Internal Services	$ 600,945
Internal Service Automotive	$ 400,617
Internal Service EIT	$ 443,538
Capital Outlay	$ 4,000
Grants in Aid	$ 591,245
Net Operating Budget	$ 11,149,066
Reserves	$ 87,967
Transfers out	$ 179,537
Total Budget	$ 11,416,570

Fund	Funding Sources			Operating	Dedicated
001	General Fund	$ 382,809		$ 382,809	
101	Transportation Fund	$ 8,610,350		$ 8,610,350	
118	Siesta Key Village PID Fund	$ 172,721			$ 172,721
122	Warm Mineral Springs PID Fund	$ 9,671			$ 9,671
150	Street Lighting Districts Fund	$ 974,090			$ 974,090
152	Casey Key PID Fund	$ -			$ -
540	Public Works Fund	$ 999,425			$ 999,425
	Operating Revenues Excl. Reserves & Transfers	$ 11,149,066		$ 8,993,159	$ 2,155,907
Reserves & Transfers:				**81%**	
101	Transportation Fund	$ 179,537			
122	Warm Mineral Springs PID Fund	$ 50,638			
150	Street Lighting Districts Fund	$ 16,968			
152	Casey Key PID Fund	$ 20,361			
	Total Revenues	$ 11,416,570			

Appendix Table 13: Property Millage Rates
Sarasota County Fiscal Neutrality Study

Millage Rates	Per $1,000 of Assessed Value	Source
Operating	$3.1386	2015 Adopted Budget
Debt Service	$0.1721	2015 Adopted Budget
Mosquito	$0.0805	2015 Adopted Budget
Sarasota County Emergency Medical Services (SCEMS)	$0.6600	2015 Adopted Budget
Sarasota Memorial Hospital District	$1.0863	2015 Adopted Budget
West Coast Inland Navigation District (WCIND)	$0.0394	2015 Adopted Budget
Southwest Florida Water Management District (SWFWMD)	$0.3658	2015 Adopted Budget
School District Fund	$6.2770	Sarasota Tax Collector
School Capital Improvement	$1.5000	Sarasota Tax Collector
Total	**$13.3197**	

Appendix Table 14: FY15 Gas Tax
Sarasota County Fiscal Neutrality Study

Gas Tax	Per Gallon	%	FY2015	
Local Option Gas Tax	$0.06	40.0%	$6,416,183	Local Tax
County Gas Tax	$0.01	6.7%	$1,069,364	Intergov
Voted Gas Tax	$0.01	6.7%	$1,069,364	Local Tax
Constitutional Gas Tax	$0.02	13.3%	$2,138,728	Intergov
ELMS Gas Tax	$0.05	33.3%	$5,346,819	Capital
Total	$0.15	100.0%	$16,040,458	

Appendix Table 15: FY15 Communications Tax
Sarasota County Fiscal Neutrality Study

Tax	Amount	Notes
Communications Services Tax	$10,150,486	
Communications Tax--Intergovernmental	$410,920	FY15 Budget , Appendix-54
Total Communications Tax	$10,561,406	

Appendix Table 16: Net Impact Fee Costs
Sarasota County Fiscal Neutrality Study

Net Impact Fee Costs and Credits	Net Costs (less credits)	Attributable Credits	Source
Fire Cost per EDU	$213.53	None	Duncan Associates 2007 Impact Fee Study: Phase II
EMS Cost per EDU	$108.31	None	Duncan Associates 2007 Impact Fee Study: Phase II
Law Enforcement Cost Per EDU	$184.85	Grants, Fines/Forfeitures	Duncan Associates 2007 Impact Fee Study: Phase II
Justice: Sheriff Cost per EDU	$83.83	Grants and Federal Forfeiture Funds and Infrastructure sales tax	Duncan Associates 2007 Impact Fee Study: Phase II
Justice: Court Cost per EDU	$390.67	None	Duncan Associates 2007 Impact Fee Study: Phase II
Justice: Jail Cost per EDU	$281.66	Infrastructure sales tax	Duncan Associates 2007 Impact Fee Study: Phase II
General Government Cost per EDU--County-wide	$67.29	Debt, Surtax	Duncan Associates 2007 Impact Fee Study: Phase II
General Government Cost per EDU--Unincorporated	$254.18	None	Duncan Associates 2007 Impact Fee Study: Phase II
Road Net Cost Per VMT	$396.84	Gas Tax (Federal/State and Local), Infrastructure Sales Tax, Debt Service	Duncan Associates 2006 Road, Park and Library Impact Fee Study for Sarasota County, Florida
Park Net Cost per Person	$939.23	Debt, Infrastructure Sales Tax, Grants	Duncan Associates 2006 Road, Park and Library Impact Fee Study for Sarasota County, Florida
Library Net Cost per Person	$152.16	Infrastructure sales tax, Grant	Duncan Associates 2006 Road, Park and Library Impact Fee Study for Sarasota County, Florida

Appendix Table 17: Capacity Fees
Sarasota County Fiscal Neutrality Study

Water Facility Capacity Fee per EDU	$2,720
Wastewater Facilities Capacity Fee per EDU	$2,627

Appendix Table 18: School Enrollment and Cost I
Sarasota County Fiscal Neutrality Study

School Enrollment	
Elementary	15,811
Middle	5,720
High	10,472
Other	10,948
Total	42,951

Appendix Table 19: School Operating Revenues
Sarasota County Fiscal Neutrality Study

Revenue Name	14-'15 Amount	Basis of Analysis		Per Unit
ROTC / PELL / SEOG	$350,500	Total Enrollment	42,951	$8.16
Medicaid Reimbursement	$1,938,298	Total Enrollment	42,951	$45.13
Total Federal Direct	$2,288,798			**$53.29**
Florida Ed. Finance Program	$502,969	Excluded		$0.00
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011	$0	Excluded		$0.00
ESE Scholarships	($2,668,694)	Excluded		$0.00
Work Force Development	$7,447,645	Total Enrollment	42,951	$173.40
Adults with Disabilities	$437,887	Total Enrollment	42,951	$10.20
Ed. Enhancement / Lottery		Total Enrollment	42,951	$0.00
CO&DS Withheld for Admin	$28,666	Excluded		
Race Track Funds	$446,500	Total Enrollment	42,951	$10.40
Class Size Reduction	$46,541,551	Total Enrollment	42,951	$1,083.60
Instructional Materials	$3,422,376	Total Enrollment	42,951	$79.68
State License Tax	$246,258	Total Enrollment	42,951	$5.73
Transportation	$6,138,676	Total Enrollment	42,951	$142.92
Safe Schools	$1,004,546	Total Enrollment	42,951	$23.39
Voluntary Pre K Program	$0	Total Enrollment	42,951	$0.00
Supplemental Academic Instruction	$8,387,902	Total Enrollment	42,951	$195.29
Reading Instruction	$1,983,863	Total Enrollment	42,951	$46.19
Teachers Lead Program	$695,795	Total Enrollment	42,951	$16.20
Florida School Recognition Program	$2,229,226	Total Enrollment	42,951	$51.90
Technology / Internet Bandwidth Access	$584,171	Total Enrollment	42,951	$13.60
Teacher Salary Increase	$0	Total Enrollment	42,951	$0.00
Other Miscellaneous State	$301,145	Total Enrollment	42,951	$7.01
Total State	**$77,730,482**			**$1,859.50**
District School Tax (Required Local Effort)	$204,266,599	Calculated		Calculated
District School Tax (Discretionary)	$33,736,237	Calculated		Calculated
Voted School Tax	$45,101,921	Calculated		Calculated
Course Fees	$1,839,173	Total Enrollment	42,951	$42.82
Childcare Fees	$1,619,933	Total Enrollment	42,951	$37.72
Rent	$319,609	Excluded		$0.00
Interest	$152,883	Total Enrollment	42,951	$3.56
Food Service Indirect Cost	$298,787	Total Enrollment	42,951	$6.96
Federal Indirect Cost	$813,675	Total Enrollment	42,951	$18.94
Other Misc. Sources	$4,197,937	Total Enrollment	42,951	$97.74
Total Local	**$292,346,754**			**$207.73**
Total Revenues	**$372,366,034**			**$2,120.53**

Appendix Table 20: School Capital Revenues
Sarasota County Fiscal Neutrality Study

State Sources	14-'15 Budget	Basis of Analysis		Per Unit
PECO Construction (Maintenance)	$730,373	Total Enrollment	42,951	$17.00
PECO Construction (New Construction)	$3,000,000	Total Enrollment	42,951	$69.85
CO & DS Distributed	$184,584	Total Enrollment	42,951	$4.30
CO & DS Interest	$18,069	Total Enrollment	42,951	$0.42
Miscellaneous State Revenue	$0	Total Enrollment	42,951	$0.00
Charter School Class Size Transfer	$2,076,175	Excluded	0	$0.00
Total State Sources	**$6,009,201**			
Local Sources				
Local Ad Valorem Taxes	$67,652,881	Calculated		Calculated
Local Sales Tax	$16,712,081	County Population	390,429	$42.80
Interest	$140,000	Excluded	0	$0.00
Intvestment Net Increase (Decrease) - Fair Value	$0	Excluded	0	$0.00
Impact Fees	$200,000	Calculated	0	Calculated
Miscellaneous Local Revenue	$0	Total Enrollment	42,951	$0.00
Total Local Sources	**$84,704,962**			**$134.37**
Total Revenues	**$90,714,163**			
Beginning Balance	**$90,985,995**			
Total Capital Funding	**$181,700,158**			