

April 10, 2015

McDuffie Nichols, Vice President  
AECOM  
3101 Wilson Blvd., Suite 900  
Arlington, VA 22201

**Subject: Fiscal Neutrality Methodology Development**  
**Summary of comments on draft report dated March 11, 2015**

Cc: Christine Graziano, Project Manager AECOM

Dear Mr. Nichols,

AECOM consulting services was engaged by Sarasota County to develop transparent, effective, practical formulas and applicant guidance for 2050 development projects and their submission of acceptable Fiscal Neutrality Analysis. Pursuant to the consultant agreement, the deliverables were to be provided in the form of a Methodology Report that can be used by applicants and County staff to properly guide the development of an acceptable fiscal neutrality analysis that includes a schedule of assumptions, preferred methodologies and identification of adequate level of analysis in supporting documentation. AECOM delivered a draft project report for the Sarasota Fiscal Neutrality Analysis dated March 11, 2015, consisting of two parts. The first is a report presenting the consultants review of fiscal analysis, and the second being a guide for the preparation of Fiscal Neutrality Plans.

This letter compiles comments received from County staff on the draft report, and is being provided pursuant to Task 3.a.ii. of the “Scope of Services” attached as Exhibit ‘A’ to the Consultant Services Agreement.

Fiscal Neutrality Analysis Report:

1. Generally, it is recommended that the report be structured so that it is responding to all points within the “Scope of Services” as its own volume that includes a review/feedback section separate from the technical manual or guide that will be used by staff and applicants.
2. Generally, for each of the points being addressed by the report, the pertinent statement summarizing the direction being recommended should be highlighted.
3. Page 2: The internal review of Fiscal Neutrality Plans by the County Office of Financial Management should also be identified.
4. Page 2: The reference to “urban growth boundary” should be “urban service area boundary”.
5. Page 2, Paragraph 3: The word “proscribed” should be replaced with “prescribed”.

6. Page 3, Final Sentence: There is a broken link or missing reference (“Error! Reference source not found”)
7. Page 4, Paragraph 1: the word “county” should be replaced with “country”.
8. Page 8, Paragraph 5: The sentence that begins “During the review process...” is confusing. It’s not clear what point this sentence is trying to make.
9. Page 9, Line 2: Change “Office of Finance” to “Office of Financial Management”.
10. Page 10: AECOM’s recommendations related impracticality of evaluating public hospitals, general government, and transit-- recommend that section indicate if there are no comparable methods elsewhere used for deriving impacts. Please note that the 2007 Duncan Associates impact fee study included general government impact fees. This study is presently being updated by Duncan Associates. Also, work is in progress on a Mobility Plan and Mobility Fee system which would result in a fee system that allows for these revenues to go into capital infrastructure related to transit needs.
11. Page 11: “*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 achieve.*”- There was no response or recommendation made regarding this statement.
12. Page 11, Paragraph 3: The first sentence (“The Office of Financial management suggested....”) is confusing.
13. Page 11, Final Paragraph: Disagree with the statement that “such a plug and play model would be difficult and expensive to build....” As pointed out during several meetings, DPFPG has developed an Excel-based model that it has used for all of its fiscal neutrality analyses. While it contains a lot of tabs, it uses standard Excel formulas which are readily visible. If DPFPG has been able to use a standard model for multiple developments, it should be possible for the County to provide a standard model that contains the budget structure, revenue and expense drivers and demographic data, and that allows the developers to enter their development programs. Terms such as “plug and play” and “black box” should be avoided.
14. Page 11, Final Paragraph: The discussion on a ‘dashboard’ form of presentation was in reference to developing a way to summarize the content of each plan and have the ability to compare plans easily.
15. Page 13: “*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.*”- This is a very significant recommendation that needs further explanation, including exactly what is meant by tiered impact fee structure. If it is a primary recommendation, it begs the question, what is the need for conducting fiscal neutrality analyses? What are the scenarios where fiscal impact analyses would be needed?
16. Page 13: The recommendations regarding impact fees are ambiguous. If AECOM is suggesting that the analysis should assume that impact fee revenue equals capital expenses, why should this be included in the analysis at all (since it will, by definition,

always be fiscally neutral)? If AECOM is recommending something else, it needs to be clearly stated.

17. Page 13: How does a Fiscal Neutrality Plan account for the fact that the County's roadway impact fees are presently set at approximately half the identified level of financial impact that was used to establish the roadway impact fee level, specifically in light of Policy VOS2.9 which requires "the total proportionate share cost of infrastructure be included and not simply the existing impact fee rates"?
18. Page 13: It appears that AECOM is suggesting that the County should have a tiered impact fee system based upon geography. The current Mobility Plan and Mobility Fee draft report proposes a mobility fee that will reflect a higher cost for rural single-family homes. The Mobility Plan recognizes that there is a higher multi-modal infrastructure cost and vehicle miles traveled associated with rural residential homes and accounts for that in the proposed Mobility Fee schedule. Conversely, not all impact fee systems prompt a varying fee based upon geographic location. For instance, general government facilities support the needs of the entire County and should logically be more centrally located. These fees are collected in County-wide fee systems.
19. Page 13: AECOM states that certain impact fees have been suspended. It should be clarified that only one impact fee system has been suspended and one impact fee has not been collected at the true cost of the capital facility needs. The educational impact fee is the system that has been suspended by the County Commission, following documentation from the School Board recognizing there is not a capital facility need which justifies the collection. Additionally, the road impact fee has not been collected at 100% of the true cost. The road impact fee rates which became effective in 2007 were recognized as 67.8% of the rates recommended in the 2006 study and were scheduled to increase at a later date. However, in 2011, the County deleted the second phase of the incremental increase in the road impact fee rate and adopted a temporary fifty percent reduction of road impact fee rates. In January 2013, the Sarasota County Commission voted to retain the adopted 2011 rates in effect until January 2015.
20. There should be something in Section 1 providing guidance on the 2050 requirement for a capital improvements plan (County Code Section 11.2.14.c.4).

#### Fiscal Neutrality Guide:

1. Generally, the guide should be structured so that it is responding to the various provisions of the County Code Article 11 Section 11.2.14.
2. Page 18, Paragraph 1: Recommend insertion of the word "public" in front of costs and revenues. Also, last sentence refers to municipalities.
3. Page 18, Paragraph 3: in the second to last sentence, remove the word "a" before "fire protection".
4. Page 19, Final Paragraph: the word "proscribed" should be replaced with the word "prescribed".
5. Page 20: The section "Types of Fiscal Impact Analysis" describes several methods, but doesn't make any recommendations.

6. Page 24: “Budget surplus/deficit”- This section may need more explanation. Applying balancing funds over the life of the project would appear to be impractical when an analysis is provided once at the entitlement stage of a project.
7. Page 26: In the section “Population-Based Revenues”, the opening sentence is confusing. I think I know what the intent is, but it should be written more clearly.
8. Page 26: In the Tourism Revenue section, please spell out Average Daily Rate for ADR.
9. Page 26: The Excluded Revenues section includes a reference to Utility System / Fees / Assessments. Does the reference to “fees” include water and wastewater capacity fees? Please seek comment and feedback from Utilities staff as to whether these fees are driven by new growth and should not be excluded.
10. Page 28: The Capital Revenues section mirrors the list of County Impact Fee systems. What about the revenues associated with the other facility types that are part of the fiscal neutrality list (i.e. transit)?
11. Page 28: Also, the Capital Revenues section states that capital revenue sources should include: “Impact fees in effect at the time of the application (note that the full impact fee – in the event of a temporary reduction-should be used).” How does the consultant propose we collect 100% when an Impact Fee Ordinance may have been adopted providing for a decreased rate?
12. Page 29: The Enterprise Fund section states: “Capital costs for utility infrastructure are handled through impact fees”. Impact fees are not collected for the utility infrastructure. The County collects capacity fees. Utilities requests more detailed information regarding Enterprise Funds and how Utilities uses utility rates and capacity fees to fund capital and operating costs.
13. Page 31: “Sensitivity Analysis”- Are definitions of “conservative, median and aggressive scenarios” needed? This paragraph would indicate “every fiscal neutrality analysis” would require these ranges. In terms of deviations, are there simpler ways to be able to define the lower limits (value, tax revenues) only. In other words is a fiscal neutrality analysis most concerned about limits below which fiscal neutrality is not achieved and that values or revenues in the more aggressive category would be viewed as fiscally positive?
14. In general, the tables at the end of the report contain useful information; however they will be difficult for the fiscal neutrality consultants to work with. This is related to the earlier point about providing a standard model that would have this data populated by the County and updated each year. Additionally, it would be helpful to have references to the tables throughout the report (i.e. as further described in Table 20) to understand how they are used, the basis for them, and to be able to verify the data within the tables.
15. Appendix Table 5 uses the 2006 Duncan Associates Impact Fee Study to obtain the Vehicular Miles Traveled (VMTs)/Unit. The consultant should use the most recent study performed by the County for this data (2013 Road Impact Fee Technical Analysis).
16. Appendix Table 16 includes impact fee rates categorized by EDUs. Please provide further background about this table’s use and calculations derived within the report.

17. Appendix Table 16 source includes the older road impact fee study. Please use the 2013 Road Impact Fee Technical Analysis for the data source.
18. Appendix Table 16 – what is the distinction of separating General Government with a County-wide cost and an Unincorporated Cost? General Government is not the only impact fee collected by municipalities.
19. Appendix Table 20, School Capital Revenues (last page of Appendix) includes a reference to impact fees for FY14-15 in the amount of \$200,000. What does the number represent and where has the data been collected?
20. Appendix Table 20, misspelling in “Investment Net Increased”.

All pertinent public comments received through April 3<sup>rd</sup> (copy attached) are to be addressed by AECOM at the formal review and public hearings being scheduled with the first to be conducted by the Planning Commission on May 21, 2015. The consultant shall revise and update the draft report in response to both public and the staff comments presented above. Additionally, the firm of DPFG has transmitted their review of the draft report in the form of a letter dated 4/3/2015 (copy attached), which also requires a response.

The revised and updated draft report is to be available for review on the 2050 Evaluation web page approximately 2 weeks prior to the scheduled Planning Commission public hearing. Please note that the anticipated schedule moving forward is as follows:

- May 1 – AECOM revised draft report and response to all comments due (Firm date).
- May 21 – Planning Commission public hearing presentation.
- June 5 – AECOM response to comments received at PC public hearing (Firm date).
- July 8 – Board of County Commission public hearing presentation.

Thank you for your attention to this matter.

Sincerely,

*William K. Spaeth*

William K. Spaeth, AICP  
Long Range Planning  
Planning and Development Services Department  
Sarasota County, FL 34236

ATTACHMENTS: 1) Print out of Comments Submitted by the public last updated 4/7/2015  
2) DPFG letter dated 4/3/2015

April 10, 2015

**COMMENTS SUBMITTED  
BY THE PUBLIC ON THE  
FISCAL NEUTRALITY METHODOLOGY DEVELOPMENT  
LAST UPDATED  
April 7, 2015**

Submit comments via the [Sarasota 2050 Evaluation](#) web page  
Comments posted within two working days.

Date Received Name Representation email	Comments received in response to the following request: Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below (Latest information is within Category: 04/ Fiscal Neutrality Methodology).
4/4/2015 Lawrence Smith <a href="mailto:tenith@yahoo.com">tenith@yahoo.com</a>	The draft report should be rejected.
4/4/2015 Jason Boehk <a href="mailto:jbeck.star@gmail.com">jbeck.star@gmail.com</a>	<p>I submit for the public record my comments on the "Draft Project Report -- Sarasota Fiscal Neutrality Analysis."</p> <p>County taxpayers like myself expect that County professionals tasked with developing important fiscal methodologies, will do so in the spirit of a keen fidelity to our County Charter.</p> <p>Implementing a sound and genuinely enforceable fiscal neutrality methodology will be critically important for ensuring the future "quality of life" of Sarasota County.</p> <p>With this in mind, I urge you to reject the AECOM report, because it is unfairly biased towards developers, guts fiscal neutrality and violates the County Comprehensive Plan and Zoning Code.</p> <p>The biggest defect in the report is its conclusion that impact fees paid by any developer are enough to satisfy fiscal neutrality by a Sarasota 2050 developer. That has the effect of making the fiscal neutrality requirement meaningless, and directly violates the fiscal neutrality requirement of the Comprehensive Plan.</p> <p>In examining the AECOM report, I urge you to ask the following substantive questions:</p> <ol style="list-style-type: none"> <li>1. Was the report prepared with the public interest in mind, by providing access regarding its input and content to qualified civic leaders, including those who have been integrally involved in advocating for genuine "sensible planning," fiscal integrity, and sustainability? Or were public interest advocates excluded, with input and access limited solely to development interests and developer consultants?</li> </ol> <p>If the latter, then the report is fundamentally biased and must be rejected.</p> <ol style="list-style-type: none"> <li>2. Is it true that the AECOM report substantially incorporates positions promoted by developers and their consultants in a January 30, 2015 conference call?</li> </ol> <p>If so, the report is fatally flawed by not properly representing the full scope of legitimate public interests, and must be rejected.</p>

**Date Received**  
**Name**  
**Representation**  
**email**

**Comments received in response to the following request:**  
**Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below (Latest information is within Category: 04/ Fiscal Neutrality Methodology).**

3. Is the AECOM draft methodology designed to minimize and/or eliminate, any requirement for a fiscal neutrality payment from developers of Sarasota 2050 developments, as well as to relieve them from required studies and reports?

If so, the report betrays the interests of Sarasota taxpayers and must be rejected.

4. Does the AECOM report propose that instead of a detailed report of anticipated facility needs and expenses, impact fees will be deemed sufficient to meet fiscal neutrality?

If so, the report contravenes the County Comprehensive Plan and Zoning Code, and therefore must be rejected.

5. Does the AECOM report violate Policy VOS 2.9 of the Sarasota County Comprehensive Plan, which requires a detailed report of anticipated facility needs and expenses for each proposed Sarasota 2050 development "on a case-by case basis" for its impact on a list of public facilities depending on the location, phasing and program of the development, according to procedures adopted by the County.

If so, you have no choice but to reject the AECOM report.

6. Does the AECOM draft state that a detailed study should not be required because that would be costly to the developer and as such might "have the effect of deterring development?"

If so, the report appears designed to promote superfluous, costly-to-taxpayer development and must be rejected.

7. Does the AECOM report argue that the cost of the fiscal neutrality study required by the Comprehensive Plan is "not practical" because of the expense of the study?

If so, the AECOM report is embarrassingly transparent in its true purpose of undermining the Chartered goal of genuine fiscal neutrality, and must be rejected.

8. Does this AECOM draft directly violates Section 11.2.14 of the Sarasota County Zoning Code, which provides at substantial length the requirements for a detailed analysis of the facility and service impacts of each Sarasota 2050 development, including a specific assessment of each facility impacted by the development according to the County's adopted levels of service?

If so, this report must be rejected.

9. Does the AECOM report promote the false notion that impact fees alone are sufficient for fiscal neutrality?

If so, the report must be rejected, because it brazenly ignores the very reason why fiscal neutrality was created in the Sarasota 2050 Plan.

10. Does the AECOM report suggest that the County suspend or reduce impact fees and still deem the result to be sufficient for fiscal neutrality?

Date Received  
Name  
Representation  
email

Comments received in response to the following request:  
Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below (Latest information is within Category: 04/ Fiscal Neutrality Methodology).

If so, the report must be rejected, because such a scheme would be neither fiscally neutral nor legal, according to the Comprehensive Plan and Zoning Code.

11. Does the AECOM report propose to accept impact fees as being adequate to pay for roads?

If so, the report must be rejected, as it ignores the requirement of the Sarasota County Comprehensive Plan that fiscal neutrality pay for "Countywide impacts on County, City, State and Federal transportation facilities."

12. Does the AECOM report violate the Comprehensive Plan by stating that Sarasota 2050 developers should be excused from paying for their impacts on public hospitals, simply because the County Commission does not decide the expenses and persons outside the County can use the hospitals?

If so, the report must be rejected.

13. Does the AECOM report also violate the Comprehensive Plan by omitting public transit from its list of fiscal neutrality items?

If so, and for this and other reasons, the AECOM report must be rejected.

To conclude:

In light of the questions posed above, and the self-evident answers as outlined in the AECOM report, I urge you to reject the AECOM report, because it is unfairly biased towards developers, guts fiscal neutrality and violates the County Comprehensive Plan and Zoning Code.

The biggest defect in the report is its conclusion that impact fees paid by any developer are enough to satisfy fiscal neutrality by a Sarasota 2050 developer. That has the effect of making the fiscal neutrality requirement meaningless, and directly violates the fiscal neutrality requirement of the Comprehensive Plan.

Thank you for your time and consideration.

Sincerely,  
Jason Boehk  
Sarasota, Florida

4/4/2015  
S. Kochman  
[skbaystate@aol.com](mailto:skbaystate@aol.com)

The report by the County's consultant is unfairly biased towards developers, guts fiscal neutrality and violates the County Comprehensive Plan and Zoning Code.

It's time our government is for the people, not perceived as in the developers pockets.

S. Kochman

4/4/2015  
Harmon Heed  
[harmonheed@yahoo.com](mailto:harmonheed@yahoo.com)

Tom,  
I strongly urge you and your staff to take the recommendations of the AECOM report lightly in your recommendations to the BOC. I have perused the AECOM report and consider its recommendations to be not what the residents of



<b>Date Received</b> <b>Name</b> <b>Representation</b> <b>email</b>	<b>Comments received in response to the following request:</b> <b>Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below (Latest information is within Category: 04/ Fiscal Neutrality Methodology).</b>
	<p>this county want but what the developers want to make even more money. If you have ever been in a developer's car or home you know they are already making a hell of a lot more money than most county residents.</p> <p>My main concern is fiscal neutrality and impact fees. I firmly believe that I should not have to pay for new infrastructure to support new development. I gladly paid for my infrastructure when I had my home built. I paid for the impact fees the developer passed on to me in the price of my home. Sure, the developer had to spend time and upfront funds for studies but those funds and the interest on them were passed on to me. They didn't cost the developer anything.</p> <p>Sarasota County lowered impact fees twice during the recession to increase development. Who benefitted ? Not the county because its up front taxes were reduced. But it definitely benefitted the developers who could sell their houses or commercial/retail property cheaper without lowering their profit margin. If you have ever been in the car or home of a major developer you know they are already making one hell of a lot more money than the average affluent Sarasota County resident.</p> <p>Now they are pushing to have the impact fees become "mobility fees" that the BOC can divert to projects other than new infrastructure to support new development. To me that's as asinine as the federal government putting/draining the social security funds into its general funds.</p> <p>The recession is over. Pat Neal says he will pay cash for development property. Manatee County is booming with Southern California sprawl. That's what the developers want but not what we residents of Sarasota County want.</p> <p>I strongly urge you to recommend to the BOC that they increase the impact fees and keep them to pay for new development infrastructure and not a "flexible mobility fee" that come and go commissioners can spend at their whim. And include in those impact fees future mass transit funds to help pay to eliminate future traffic congestion.</p> <p>Sincerely, Harmon Heed</p>
<p><b>4/3/2015</b>  <b>Joseph F. Knowles</b>  <a href="mailto:Josephk668@aol.com">Josephk668@aol.com</a></p>	<p>I think the report by the County's consultant is unfairly biased towards developers, guts fiscal neutrality and violates the County Comprehensive Plan and Zoning Code.</p> <p>As a homeowner and taxpayer since 2007, I don't see why I should pay for costs incurred by developers in neighborhoods I will probably never see let alone live in. While the developers reap profits they are not entitled to.</p> <p>Please reject the report and tell these developers that free enterprise means that they need to invest 100% of the costs if they expect to receive 100% of the profits. That's how the free enterprise system works, isn't it?</p> <p>Joseph F. Knowles  4450 Yacht Club Drive  South Venice FL 34293</p>
<p><b>4/3/2015</b>  <b>Cathy Antunes</b>  <a href="mailto:Cathy.antunes@comcast.net">Cathy.antunes@comcast.net</a></p>	<p>In addition to echoing Dan's questions, I'd like to know if AECOM submitted a fiscal neutrality report to the County on behalf of Neal Communities.</p> <p>In a review of 2050 fiscal neutrality documentation, I recall seeing an AECOM fiscal neutrality report prepared for Blackburn Creek, otherwise known as Grand</p>

**Date Received**  
**Name**  
**Representation**  
**email**

**Comments received in response to the following request:**  
**Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below** (Latest information is within Category: 04/ Fiscal Neutrality Methodology).

Palm, a Neal Communities 2050 project.

Was AECOM hired by the County or Neal Communities to do a fiscal neutrality report for a Neal Communities 2050 project?

If AECOM was hired by Neal Communities to produce a 2050 fiscal neutrality report, does AECOM have a conflict in also working for Sarasota County on the same issue?

Thank you for including this question in the public feedback regarding the AECOM fiscal neutrality methodology work.

Best regards,  
Cathy Antunes

**4/3/2015**  
**Cathy Antunes**  
[Cathy.antunes@comcast.net](mailto:Cathy.antunes@comcast.net)

Here is the document which gives rise to my question. It appears the County hired AECOM as an independent advisor at Neal Communities' expense. As an independent advisor, AECOM notes they take the assumptions and analysis at face value, and they say no original analysis or verification of key assumptions was performed. In other words, AECOM conducted no fact checking, no assumption verification. They also say they did not evaluate the fiscal model being used.

I assume then, that AECOM will not be relying on their prior analyses for Sarasota County as support for their current fiscal neutrality methodology work, as they now are charged with developing a reliable fiscal neutrality methodology and it follows that they must concern themselves with the validity of assumptions, fact-checking and accuracy of the methodology. Please verify that AECOM will not be using their prior work for Sarasota County as a basis for their development of our fiscal neutrality methodology, because it appears that to do so would be relying on information, assumptions and methods which have not been verified as accurate.

Thank you,

Cathy Antunes

**4/3/2015**  
**Jonathan R. Katz**  
[Jrkatz1@aol.com](mailto:Jrkatz1@aol.com)

I am a resident of Sarasota County. I would like to express my dissatisfaction with how the Draft Report on Fiscal Neutrality has been handled. There has been a strong bias in favor of the interests of developers.

While economic development is important and developers help grow our community, what good is this growth if there are not adequate means to deal with its infrastructure repercussions. Developer profits are taken long before the detrimental infrastructural financial impacts rear their extremely challenging head.

There must be more fairness here, not a limiting of financial responsibility due to the lobbying and therefore political power of development interests. The draft report appears to give short-shrift to a longer, more well-intentioned perspective of the fiscal neutrality issue.

Sincerely,  
Jonathan R. Katz

Date Received Name Representation email	Comments received in response to the following request: Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below (Latest information is within Category: 04/ Fiscal Neutrality Methodology).
--	---

4900 Fallcrest Circle  
Sarasota, FL 34233

**4/3/2015**  
**Daniel J. Lobeck, Esq.**  
**The Law Offices of Lobeck and Hanson, PA**  
[dlobeck@lobeckhanson.com](mailto:dlobeck@lobeckhanson.com)

ALERT ALERT ALERT

PLEASE GIVE SARASOTA COUNTY YOUR INPUT TODAY ON FISCAL NEUTRALITY -- TELL THEM THE DRAFT REPORT SHOULD BE REJECTED

Today, Friday April 3 by midnight is the stated deadline to give input to the County's consultant on its draft report on fiscal neutrality.

You can send an email by clicking here: [Email County Here](#)

Sorry for the late notice but things have been busy. If you miss today's deadline, please email the County anyway, as it will be part of the record whether or not the County's consultant considers it.

Please take a moment to email the County to tell them that the report by the County's consultant is unfairly biased towards developers, guts fiscal neutrality and violates the County Comprehensive Plan and Zoning Code.

Again, you can send an email to the County on this by clicking here: [Email County Here](#)

The biggest defect in the report is its conclusion that impact fees paid by any developer are enough to satisfy fiscal neutrality by a Sarasota 2050 developer. That has the effect of making the fiscal neutrality requirement meaningless, and directly violates the fiscal neutrality requirement of the Comprehensive Plan.

That and other observations are in my analysis of the report, below. If you want to tell the County that you support Dan Lobeck's position on this, that would be sufficient, but additional comments by you would be useful.

If you want to review the full report by the consultant you can find it here: [Draft Report on Fiscal Neutrality](#)

Again, my full comments to the County on this are provided below.

I appreciate your considerations and support for the public interest and taxpayers of our community.

-- Dan Lobeck

**4/3/2015**  
**Terry Rawson**  
[tandsrawson@gmail.com](mailto:tandsrawson@gmail.com)

Dear Commissioners,  
Your fiscal neutrality plan does not result in anything like fiscal neutrality. It will saddle those of us paying taxes to Sarasota to take on paying for most of all future infrastructure.

You are again burdening we the people to please your masters...the builders and developers.

Please listen to the voters, not the rich builders.

<b>Date Received</b> <b>Name</b> <b>Representation</b> <b>email</b>	<b>Comments received in response to the following request:</b> <b>Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below (Latest information is within Category: 04/ Fiscal Neutrality Methodology).</b>
	<p>The draft report must not be approved.</p> <p>Terry Rawson</p>
<p><b>4/3/2015</b>  <b>Edwin W. Martin</b>  <a href="mailto:edwilsonmartin@hotmail.com">edwilsonmartin@hotmail.com</a></p>	<p>I find this plan shifts the burden to current taxpayers instead of reasonably payment by new owners and project developers. In short, it is not fiscally neutrality.</p>
<p><b>4/3/2015</b>  <b>Daniel J. Lobeck, Esq.</b>  <b>The Law Offices of Lobeck and Hanson, PA</b>  <a href="mailto:dlobeck@lobeckhanson.com">dlobeck@lobeckhanson.com</a></p>	<p>This is to comment on AECOM's draft Fiscal Neutrality Methodology, dated March 11, 2015.</p> <p>I request that you and AECOM consider not only this and other comments submitted by today's stated deadline for comment, but also all others which may come to you after today.</p> <p>First, this is to object to the process by which this draft was prepared. County government provided access to the consultant in preparing the draft only to fiscal neutrality consultants for developers and rejected repeated requests by me and other public interest advocates for such access.</p> <p>It is therefore not surprising from this bias (and perhaps other indications given to AECOM that the County wishes to accommodate the developers' preferences) that the draft report precisely adopts all of the positions advocated by the developer representatives in a January 30, 2015 conference call between them, AECOM and County staff, as set forth in a memo of that date by AECOM representatives Christine Graziano and Mac Nichols.</p> <p>I was the person who initially conceived of and proposed fiscal neutrality as an element of the Sarasota 2050 Plan, as the drafter of the statement for public interest advocates in the Multi Stakeholder Group, which led to the Plan. I also wrote the fiscal neutrality policy which was included in the Comprehensive Plan amendment that created Sarasota 2050, by the Sarasota County Planning Commission, to replace a weaker policy which had been proposed by staff. I have reviewed most of the fiscal neutrality reports and peer reviews produced under the Plan and critiqued several of them, and cross-examined economist Henry Fishkind about fiscal neutrality as a witness for the County in an administrative challenge and as a developer witness at a public hearing. Yet I was purposefully excluded, as were other public interest advocates, from providing input to AECOM is preparing its draft fiscal neutrality methodology. That opportunity instead was provided exclusively to developer consultants, who are now having their way.</p> <p>The current draft methodology is clearly intended to minimize, indeed to eliminate, any requirement for a fiscal neutrality payment from developers of Sarasota 2050 developments, as well as to relieve them from required studies and reports.</p> <p>The most pernicious proposal by AECOM is that instead of a detailed report of anticipated facility needs and expenses, impact fees will be deemed sufficient to meet fiscal neutrality.</p> <p>That means that a developer of a Sarasota 2050 Village or Hamlet will pay nothing more than it would have to pay anyway without the Sarasota 2050 fiscal neutrality requirement, and will be relieved from doing a detailed fiscal</p>

Date Received  
Name  
Representation  
email

Comments received in response to the following request:  
**Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below** (Latest information is within Category: 04/ Fiscal Neutrality Methodology).  
neutrality study.

This directly and indisputably violates Policy VOS 2.9 of the Sarasota County Comprehensive Plan, which requires a detailed report of anticipated facility needs and expenses for each proposed Sarasota 2050 development "on a case-by case basis" for its impact on a list of public facilities depending on the location, phasing and program of the development, according to procedures adopted by the County. Very significantly, that legally binding and mandatory Comprehensive Plan policy then states: "For off-site impacts, the procedures will require that the total proportionate share cost of infrastructure be included and not simply the existing impact fee rates" (emphasis added).

AECOM states that a detailed study should not be required because that would be costly to the developer and as such might "have the effect of deterring development." Can the bias for the developer and against the taxpayer be any more evident?

AECOM argues that the cost of the fiscal neutrality study required by the Comprehensive Plan is "not practical" because of the expense of the study, which they suggest would be somehow passed on to consumers and taxpayers. Although this consideration is besides the point because the study is required by the Comprehensive Plan, it is doubtful that a developer will pass on the cost to the consumer (any more than it would impact fees or fiscal neutrality exactions) because it just makes sense that the developer will charge the highest market price it can get from a consumer regardless of the developer's costs. The costs come out of the developer's profits, which is why the developers are so set against fiscal neutrality (and impact fees). And as far as consideration of the taxpayers, surely having a study which could get the developer to pay more and the taxpayers to pay less is worth the extra staff time to review the study, which is the cost to taxpayers that AECOM says it wants to avoid. (In any event, under the County Zoning Code, an independent review of the study is done at the developer's expense).

And if in fact true fiscal neutrality discourages urban sprawl and instead encourages infill, is that not a legitimate planning objective? Additionally, this AECOM proposal directly violates Section 11.2.14 of the Sarasota County Zoning Code, which provides at substantial length the requirements for a detailed analysis of the facility and service impacts of each Sarasota 2050 development, including a specific assessment of each facility impacted by the development according to the County's adopted levels of service. It further provides, "The [Fiscal Neutrality] Plan shall include reasonable estimates of the cost of such facilities, prepared by a civil engineer, registered in the state of Florida."

Indeed, AECOM itself, in providing a required independent review of one fiscal neutrality report, faulted it for failing to include those cost estimates by a civil engineer. (The County Commission ended up approving that report despite that legal violation, against the recommendation of its Planning Commission, which sought denial because of that violation and others).

It should also be noted that the County's financial staff, in reviewing a fiscal neutrality report by Henry Fishkind for Village of Lakewood Ranch South, faulted his conclusion that impact fees are adequate for fiscal neutrality, observing that in fact they are not adequate because impact fees have been proven over time to produce inadequate revenues to pay for the expansions of public facilities

Date Received  
Name  
Representation  
email

Comments received in response to the following request:  
**Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below** (Latest information is within Category: 04/ Fiscal Neutrality Methodology).

needed to serve new development.

Further, the Sarasota County Commission has never implemented full impact fees, most recently slashing already reduced road impact fees by 50% and now proposing to cut them even further, including for "mixed use" developments which may include Sarasota 2050 Villages.

Consider also that the County Commission recently concluded that it is \$350 million dollars short in funds for needed expansion of administrative and justice facilities, evidence that County impact fees for those purposes are inadequate. And the lack of sufficient impact fee revenue for a new fire station near the University Town Center Mall. And on and on. Impact fees are demonstrably insufficient for fiscal neutrality. That is why fiscal neutrality was created in the Sarasota 2050 Plan, to add revenue to that produced by impact fees in order to fully make urban growth in the rural lands pay its own way. Now AECOM, and the County Commission if it adopts its report, would throw fiscal neutrality in the trash.

Together with the recent gutting of the other requirements of Sarasota 2050 by the County Commission, this destruction of fiscal neutrality would render the Sarasota 2050 Plan nothing more than a public fraud and the development it allows nothing more than standard urban sprawl on the backs of the taxpaying public.

In its draft methodology, AECOM adds insult to injury by stating that if the County suspends or reduces impact fees that will still be deemed sufficient for fiscal neutrality. How on earth can that be fiscally neutral? And how can it be legal? The Comprehensive Plan and Zoning Code do not allow any reduction or suspension of the fiscal neutrality requirement.

Further, by accepting impact fees as adequate to pay for roads, AECOM ignores the requirement of the Sarasota County Comprehensive Plan that fiscal neutrality pay for "Countywide impacts on County, City, State and Federal transportation facilities." Impact fees are levied only for County-funded roads, excluding for example I-75 -- on which Sarasota 2050 developments will have a huge impact. The Comprehensive Plan requires that Sarasota 2050 developers pay the County for those impacts, which the County then would contribute towards needed improvements of those state and federal roads.

Although AECOM states that if a developer is required to pay a proportionate share of the cost of any specific road improvement, that will be added to its fiscal neutrality payment. However, in its pending "Mobility Plan", the Sarasota County Commission has proposed to repeal the current requirement for a developer to identify and pay for such costs, known as concurrency. Also, although that requirement is also contained in the state law for a Development of Regional Impact (which Sarasota 2050 Villages are generally big enough to be), that law is pending repeal in the State Legislature. So if matters proceed on their current course, that proportionate share requirement will be meaningless.

Although the Sarasota County Comprehensive Plan explicitly requires that each fiscal neutrality analysis conduct an inventory of the facility improvements required for each Sarasota 2050 development, AECOM somehow dismisses that legally binding requirement as not "feasible" due to the time and cost of that

Date Received  
Name  
Representation  
email

Comments received in response to the following request:  
**Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below** (Latest information is within Category: 04/ Fiscal Neutrality Methodology).

study by the developer. Instead, AECOM instead prefers the approach of the County's impact fees, which AECOM acknowledges is not inventory driven (as required by the Comprehensive Plan) but instead calculates an increment of impact (such as the length and frequency of trips per resident for residential road impact fees).

AECOM also violates the Comprehensive Plan by stating that Sarasota 2050 developers should be excused from paying for their impacts on public hospitals, simply because the County Commission does not decide the expenses and persons outside the County can use the hospitals. These are not legal justifications for ignoring the Comprehensive Plan requirement that public hospitals be included. The Sarasota Public Hospital Board levies taxes on County property owners and has a capital facility plan, which together can be the basis for calculating the fiscal neutrality impacts for public hospitals. This is not all that different than the calculations for schools.

AECOM also violates the Comprehensive Plan by omitting public transit from its list of fiscal neutrality items. County staff and the Board of County Commissioners considered the recommendation of consultant Donna Arduin that public transit be excluded by a Comprehensive Plan amendment, and explicitly rejected that recommendation, deciding that mass transit will remain included. AECOM also violates the Comprehensive Plan by omitting water supply and delivery, sewage transmission and treatment, solid waste and storm and surface water management from fiscal neutrality analysis, again on the basis that there are impact fees for such facilities and that they are funded by utility rates. What this disregards is that taxes and utility rates are also used for those purposes. Fiscal neutrality requires that the applicant demonstrate that taxpayers and ratepayers will not have to pay for facility improvements required to serve the Sarasota 2050 development.

AECOM allows a developer to overestimate income by assuming tax revenues in the year a home or other building is occupied, even though AECOM acknowledges that "there is typically a 'lag' of one year" after occupancy for taxes to begin to be assessed. This is typical of AECOM overstating revenues and understating expenses in its proposal, to the benefit of the developer and the detriment of the taxpayers. Because of the one year lag, tax revenues should be counted beginning in the year following occupancy. AECOM offers as its only explanation for its recommendation that it is a matter of "simplicity". Starting tax revenues in the year after occupancy is not only also simple, it is by contrast accurate.

AECOM allows a developer to assume revenue from commercial development based on the gas tax and telecommunications tax paid by the employees. While there is some basis to allow a count of some portion of an employee's gas tax, it overstates revenue to allow all of that gas tax because only part of the employee's driving is to and from work. And there is no basis whatsoever for counting the telecommunication (phone and Internet bill) tax paid by the employees.

Sarasota County government has now put AECOM's draft methodology out for public review. It remains to be seen whether any public comments such as those offered here will be taken seriously or whether that review is just window dressing to make it look like it is not only the developer's views which are considered.

**Date Received**  
**Name**  
**Representation**  
**email**

**Comments received in response to the following request:**  
**Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below** (Latest information is within Category: 04/ Fiscal Neutrality Methodology).

Considering however the fact that only the developer's point of view was allowed to be presented to AECOM in preparing its draft and considering that the developer's positions were adopted wholesale by AECOM, one may be allowed some skepticism whether the process is loaded and predetermined to favor the developers over the public interest.

As to whether Sarasota 2050 developments will be fiscally neutral, AECOM's draft report is more mythology than methodology, given its fanciful falsehoods and blatant violations of the Comprehensive Plan and Zoning Code.

The taxpayers deserve better.  
Integrity requires it.  
Daniel J. Lobeck, Esq.  
The Law Offices of Lobeck and Hanson, PA  
2033 Main Street, Sarasota, FL 34237

**4/3/2015**  
**Kathy Butler**  
[kbofsrq@hotmail.com](mailto:kbofsrq@hotmail.com)

PLEASE save Sarasota and stop siding with the few who have deep pockets. We live in a beautiful place...what if your allowing big developers free-reign has Sarasota looking like St. Pete or Tampa ... with overpasses everywhere ...totally ruining our piece of paradise.

Yesterday, two historic buildings on the south trail were razed...the Bispham Victorian house (Cy is probably rolling over in his grave) and the service station. Fie on those who allowed this to happen.

After WWII, the city of Frankfort, Germany chose to rebuild in a modern style; whereas Munich rebuilt as it was before it was bombed. Frankfort is a city to fly in an out of...Munich is at city to visit and experience its charm. Sarasota has that charm, but if you keep allowing developers to have the upper hand, our jewel of a city will be covered in overpasses, concrete and strip malls.

Kathy Butler, a 44 year, tax paying resident

**4/3/2015**  
**Margaret Smith**  
[hse.margaretsmith@yahoo.com](mailto:hse.margaretsmith@yahoo.com)

Dear Sarasota County and all Growth Consultants-

Here we go again- Deja vue time! Have we learned nothing in the last decade about community sustainability?

Time to stand up for the tried and true and hard-fought policy of fiscal neutrality. I have heard that we have over 12,000 "units" in the permitted and/or build stage right now. More on the way, right? Everywhere I went these last 3-4 months, everyone was complaining about

- 1) roads being insufficient to handle the current and future influx of visitor traffic, esp scary for senior residents
- 2) infrastructure generally needing serious, sometimes emergency assist (water main breaks under US 41, for example; sewage pump station that just can't get finished; the "forever" conversion plan for septic along Phillippi Creek)
- 3) too much development causing retail blight and "die out" of existing commercial centers
- 4) increased taxes on residents as a result of developers enriching themselves without paying their fair share of the growth they cause (Benderson being No 1 offender).



**Date Received**  
**Name**  
**Representation**  
**email**

**Comments received in response to the following request:**  
**Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below** (Latest information is within Category: 04/ Fiscal Neutrality Methodology).

Question for you all-  
When your leadership takes us to the Ft. Lauderdale, and then the Miami model- Will our taxes go up or down? Will we have additional middle class (not just min. wage) employment to benefit us? How will seniors cope?

If you cannot show the clear benefit to our out of control growth- Why allow it? Then again- If there is a clear benefit demonstrated by any other larger city- Why not move there yourselves? Grass is greener there, right?

Really, I know the answer-- Heck, we all know the answer! Individuals (you and me) with power want more power and more personal gain, and are willing to do whatever they need to do to get that today, with tomorrow being the other guy's problem. AM I RIGHT? Please ask yourselves in the middle of the night, and see if you are OK with selling out.

Margaret Smith  
Sarasota, Florida

**4/3/2015**  
**Sharon M. Guy**  
**Law Office of Sharon M. Guy,**  
**P.A.**  
[shguy2003@yahoo.com](mailto:shguy2003@yahoo.com)

Below is my comment on AECOM's draft Fiscal Neutrality Methodology dated March 11, 2015.

Please reject the draft report on fiscal neutrality. It is unfairly biased toward developers, was created without any input from citizens, will destroy fiscal neutrality, and violates the County Comprehensive Plan & Zoning Code. Impact fees paid by developers will not be sufficient to satisfy fiscal neutrality, especially since they have been greatly reduced at the same time that infrastructure needs are growing. The interests of the public and taxpayers should be considered here. This is our community.

Sharon M. Guy  
Law Office of Sharon M. Guy, P.A.  
8586 Potter Park Drive  
Sarasota, FL 34238

**4/1/2015**  
**Cathy Antunes**  
[cathycantunes@gmail.com](mailto:cathycantunes@gmail.com)

Vicki Nighswander's comments on the AECOM report represent concerns shared by Citizens for Sarasota County, a growing network of Sarasota residents.

Please give her questions and concerns appropriate weight. The CFSC currently has over 400 members.

Here are some concerns regarding AECOM's fiscal neutrality methodology include:

Does AECOM support road impact fees as sufficient to meet fiscal neutrality requirements even though staff has said that is not true, and the County's fiscal neutrality ordinance explicitly states road impact fees are not sufficient? AECOM's analysis appear to deviate from County ordinances.

Does AECOM methodology give full credit to a developer for paying "temporarily" reduced impact fees? This is problematic. Is a huge loophole being deliberately created here?

Is AECOM integrating state law changes on concurrency and Developments of Regional Impact into its policy recommendations, so that County fiscal neutrality policy is consistent

**Date Received**  
**Name**  
**Representation**  
**email**

**Comments received in response to the following request:**  
**Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below** (Latest information is within Category: 04/ Fiscal Neutrality Methodology).

with the County Charter - requiring development outside the USB to be fiscally neutral, that it pay ALL of its infrastructure costs outlined in County ordinance?

Does the AECOM methodology exempt developers from contributing to any public hospital expansions, in violation of the County Comp Plan which clearly requires appropriate financial contribution to public hospital expansions?

I will review and send any more comment by April 3rd, the deadline for requested public comment.

Thank you,

**3/31/2015**  
**Vicki Nighswander**  
**MAT, MPH**  
[Nighswan1@gmail.com](mailto:Nighswan1@gmail.com)

Dear Co. Administrator, County Commissioners and Co. Planners,  
Here are my issues with the draft Fiscal Neutrality Analysis Report by AECOM.

1. The present congestion and safety problems were predictable. Growth in population and all that goes along with it is inevitable. At another level and a precursor to Fiscal Neutrality analysis for new development, a dynamic process of needs assessment that documents local health, safety and sustainability needs to be a priority discussion and consideration for any new construction initiative with all impacted entities of concern. These present considerations will present the lay of the land and predictions for impact. Lack of attention to on-going needs assessment with priority areas of health, safety and sustainability is leading this region into a growth pattern that no one wants, a reactionary verses proactive approach to growth and its consequences.
2. Among others, hospitals do need to be part of this discussion, not excluded as indicated in the AECOM report. We have a growing elderly population with accessibility and other particular needs that should be part of the local growth equation along with health needs of the other segments of our growing population.
3. I would like to see the following questions considered with new development both residential and commercial.
  - a. Potential traffic impact on roads and intersections at 1-10 mile radii from the proposed development.
  - b. At the time of the proposal what are the statistics on intersection accidents from 1-5 miles from the proposed development?
  - c. There should be a discussion on placement of the proposed buildings and parking with safety enhancement as the priority consideration.  
Eg. The new Walmart at BeeRidge and Beneva which is consistently one of the highest accident/incident intersections in Sarasota County, SAFETY seemed to be left out or carry no priority in the development approval process. However, the 93 new jobs seemed to be the driving force for approval. The safety concerns should have carried weight in this process or at least been a consideration in the placement of the building and parking lot along with entrances and exits. With 300 residents signing a petition against the Walmart, safety and public input seems to not carry weight in the planning process. The May annual report on accidents at intersections will shed further light on this important consideration that must be included in such development considerations as growth further impacts on our health, safety and sustainability. I have learned that the County doesn't include intersections

<b>Date Received</b> <b>Name</b> <b>Representation</b> <b>email</b>	<b>Comments received in response to the following request:</b> <b>Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below</b> (Latest information is within Category: 04/ Fiscal Neutrality Methodology).
	<p>with I75 in their annual report of accidents at Co. intersections. FDOT has the data on I75 accidents and intersections in Sarasota Co. Therefore a complete picture of the impact isn't reflected in a user friendly modality. However, the impact of neglecting this important aspect has significant safety consequences. Please put this data together and use it for planning considerations. MPO, County, City and state officials should be coordinating and proactively pursuing this effort for all who live and visit here.</p> <ol style="list-style-type: none"> <li>4. Please elaborate on the types of reviewers for the Fiscal Neutrality Analysis. What is a "Qualified Professional and Peer"? There should be at least 3 reviewing and criteria for these reviewers indicated so that objective review is the goal.</li> <li>5. A formula for adjustments to impact fees that also takes into account health, safety and sustainability is in order.</li> </ol> <p>Thank you for your consideration.</p>
<b>3/19/2015</b> <b>Margaret Jean Cannon</b> <a href="mailto:bruceandmargaret@comcast.net">bruceandmargaret@comcast.net</a>	<p>I am very concerned that current changes approved by the Commissioners are not in line with the stated purpose of land use, especially recreational use. I also believe that our infrastructure isn't up to speed with the growth and building currently approved by the Commissioners.</p>
<b>3/19/2015</b> <b>Christine Thurber Knupp</b> <a href="mailto:Chrisstreet7@gmail.com">Chrisstreet7@gmail.com</a>	<p>I am asking you to draft the new Sarasota County Plan to protect native habitat and parks.</p> <p>If lands abutting Myakka Park, other wetlands, hammocks, and mangroves are not preserved our County will no longer be as attractive to tourists, birders, and fishermen; and land values will decrease. We do not need more strip malls and blacktop destroying our lands. We do not need to become another Dade County.</p> <p>We need to protect the limited wildlife that we currently have. We need to expand wildlife corridors for panthers and other large Florida mammals that still roam our lands. We need to protect the coastal waterways and mangroves so essential to our fishing industry, seabirds, and tourism. We need to preserve the wetlands that are found throughout our county to protect our water supply and sustain wildlife.</p> <p>We need to preserve what is left of Old Florida in Sarasota County.</p> <p>Respectfully submitted,  Christine Knupp  1598 Landings Terrace, Sarasota, Fl  (permanent Florida resident)</p>
<b>1/16/2015</b> <b>Susan Schoettle-Gumm</b> <a href="mailto:sschoettle@yahoo.com">sschoettle@yahoo.com</a>	<p>I would like to be placed on the email list for all information related to fiscal neutrality, including all documents, information distributed by the consultant and any scheduled meetings/workshops, etc. Thanks.</p>
<b>12/21/2014</b> <b>President</b> <b>Desoto Lakes Neighborhood Association</b>	<p>As president of the Desoto Lakes Neighborhood Assn., I am very concerned about the potential negative impact which changes to "2050" will have on established neighborhoods. "Controlled growth" can help to maintain the pleasurable ambience to which Sarasotans have become accustomed; unbridled growth will turn our city into a pasture of urban sprawl and drive down the value</p>

<b>Date Received</b> <b>Name</b> <b>Representation</b> <b>email</b>	<b>Comments received in response to the following request:</b> <b>Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below (Latest information is within Category: 04/ Fiscal Neutrality Methodology).</b>
<a href="mailto:desotolks@comcast.net">desotolks@comcast.net</a>	<p>of homes in established neighborhoods. It is of paramount importance that developers pay to maintain the "fiscal neutrality" of their projects. Mature neighborhoods within the USB should not need to pay for the infrastructure requirements of development beyond the USB to add to the profits of those developers.</p> <p>Neighborhoods, and the residents of those neighborhoods, should participate in all aspects of "2050", and any changes to that vision of Sarasota which is intended to take us (with minor adjustments, through the year 2050. Neighborhoods are the primary stakeholders and should be active participants in the planning process.</p> <p>Neighborhoods are the primary stakeholders in 2050 (including changes to "fiscal neutrality" currently under consideration) and should play a more active role than to just be provided a questionnaire for comments.</p>
<b>12/6/2014</b> <b>Michael Saba</b> <a href="mailto:desotolks@comcast.net">desotolks@comcast.net</a>	<p>Send the latest updates on fiscal neutrality reporting 2050 plans to interested parties as they occur.</p>
<b>11/24/2014</b> <b>Cathy Antunes</b> <b>2050 Action Network</b> <a href="mailto:Cathy.antunes@comcast.net">Cathy.antunes@comcast.net</a>	<p>Thank you for the clarification you have provided regarding the status of 2050 fiscal neutrality policy creation and how the County is ensuring transparency and public participation. As I shared in my first e-mail, the members of our network see taxpayers are key stakeholders in fiscal neutrality policy creation, who deserve a prime seat at the policy creation table.</p> <p>We are interested in ensuring the following for citizens/taxpayers:</p> <ul style="list-style-type: none"> <li>• Opportunity for input during the draft policy creation stage - public input solicited and incorporated from inception &amp; forward</li> <li>• Access to fiscal neutrality meetings</li> <li>• Timely (real time/swift) access to policy creation information, including: <ul style="list-style-type: none"> <li>- terminology, definitions being employed in policy creation</li> <li>- all methodology under consideration</li> </ul> </li> </ul> <p>When the County brought in NIGP to review procurement policy, NIGP gathered feedback from the public and incorporated the information into its policy review and recommendations. The public had a high degree of trust in their process and findings. The same approach would be welcome here.</p> <p>During a recent review of County records, I saw a report from AECOM reviewing the fiscal neutrality findings of Fishkind with regard to the Blackburn Creek development. Would it make sense to sit down as a group and review the Fishkind methodology along with AECOM's review of the Fischkind/Blackburn Creek analysis? As there is already some precedent here with fiscal neutrality as well as the work product of AECOM, it seems like a good idea to take a look at the findings and methodology of those reports.</p> <p>You stated below "The county will have involvement in who may be selected for background/research interviews". Members of our groups would like to know who the County taps to advise on this process and what criteria is being used to select them. We'd like to have the County consider experts we recommend - professionals who we understand command a high level of public trust.</p> <p>As we have noted, It is the citizens of Sarasota County who will, after all, be responsible for resulting infrastructure costs if the fiscal neutrality methodology</p>

<b>Date Received</b> <b>Name</b> <b>Representation</b> <b>email</b>	<b>Comments received in response to the following request:</b> <b>Please review the latest information on developing a clear and transparent methodology for determining Fiscal Neutrality on 2050 developments and share your thoughts in the box below (Latest information is within Category: 04/ Fiscal Neutrality Methodology).</b>
	<p>is lacking. Inequity in information or access undermines public confidence. Our goal is an open, transparent fiscal neutrality policy process which taps the best information available and is inclusive from the beginning.</p> <p>Member,</p>
<p><b>11/22/2014</b>  <b>David Feagles</b>  <b>FL Native Plant Soc.</b>  <a href="mailto:feaglesd@msn.com">feaglesd@msn.com</a></p>	<p>Thank you! This is an important first step in restoring trust with the public. It had appeared to many of us that our concerns were falling on deaf ears. I want to remain involved and look forward to opportunities for input and review.</p> <p>Director at Large</p>
<p><b>11/21/2014</b></p>	<p><b>Comment submittal tracking initiated.</b></p>

April 3, 2015

Mr. William Spaeth  
Mr. Allen Parsons  
Sarasota County Administrative Center  
1660 Ringling Blvd., 1st Floor  
Sarasota, FL 34236

Dear Messrs. Spaeth and Parsons,

Development Planning & Financing Group, Inc. (DPFG) sincerely appreciates the opportunity to provide comments on the draft report “Sarasota County Fiscal Neutrality Analysis” dated March 11, 2015. We applaud Sarasota County’s (County) commitment to and investment in this effort which is designed to improve the fiscal neutrality preparation and review process by providing more consistency, enabling a more timely and accurate review by County staff, and ensuring that the requirements follow a fair process.

The following observations are shared for your consideration.

### **Budget Surplus/Deficit**

The draft report states, “...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” and “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.”

The County’s budgetary funds are effectively “balanced” by cash carryforwards, transfers, and reserves – all of which have been excluded in previous analyses prepared by DPFG. In the event a balancing fund is necessary, we suggest the County include and properly label such a fund in either the Operational Budget Revenue input table or the Operational Budget Expenditure input table. An explanation, for the benefit of the consultants and the public, as to the nature of any “fund” which has not been derived from the annual budget should be provided.

### **Market Analysis**

The draft report recommends the market analysis provide three scenarios: conservative, median, and aggressive. As a practical matter, we recommend the market analysis provide a single scenario which is appropriately supported in the market consultant’s report. Otherwise, unnecessary (and limitless) iterations of the fiscal neutrality analysis could result which would not be beneficial to the County staff, elected officials, and the public.

Section 11.2.14 of Sarasota County’s Zoning Regulations states, “If the Fiscal Neutrality analysis submitted demonstrates that certain defined deviations from the development program will still maintain



Fiscal Neutrality, the Fiscal Neutrality Plan may reflect the corresponding extent to which the development program may be altered without requiring revision or update of the Fiscal Neutrality Plan.” The deviation scenarios prepared under the new zoning regulations provide the boundaries for which the unit mix and count in the development plan can be modified. In our opinion, the fiscal neutrality submission should consist of the base scenario and the deviation scenarios.

## Operating Expenses

### Modified Proportional Per Capita

The draft report states, “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 employed elsewhere in the analysis.” DPFG recommends including these amounts in the Fiscal Neutrality Guide and adding columns to Appendix Table 10 to reflect the remaining amounts, in the applicable categories, for which the residential and employment per capita approach is to be applied.

### Attributable Expenses

Page 27 of the draft report reflects 51 percent as the attributable expense for Emergency Services. The correct allocation is 8 percent per Appendix Table 11.

### DPFG Comparison to AECOM Appendix Table 8 FY15 Operational Budget Revenue

DPFG’s inputs for the County’s FY15 operational budget revenue are provided in the following table and are compared to the AECOM draft report. For line items that contain differences, supporting schedules for DPFG’s inputs are provided below.

Revenue Category	Revenue Name	%	Base Year Budget Amount	Base Year Budget Amount	AECOM	Difference
Property Taxes	Property Taxes - Operating Millage		\$ 126,291,065	\$ 126,291,065	\$ 126,291,065	\$ -
	Property Taxes - Mosquito Control		\$ 3,325,505	\$ 3,325,505	\$ 3,325,505	\$ -
Other Tax Revenues	Communication Services Tax (GF)		\$ 10,150,486	\$ 10,150,486	\$ 10,150,486	\$ -
	Motor Fuels Taxes (Six cent local option - 6 cent)		\$ 5,651,211			\$ -
	Motor Fuels Taxes (One cent voted - 1 cent)		\$ 1,583,538	\$ 7,234,749	\$ 7,485,547	\$ (250,798)
	Tourist Development Tax		\$ 16,866,777	\$ 16,866,777	\$ 12,907,949	\$ 3,958,828
	Other Tax Revenues		\$ 885,697	\$ 885,697	\$ 4,676,950	\$ (3,791,253)
Intergovernmental	Local Government Half-Cent Sales Tax		\$ 27,570,506	\$ 27,570,506	\$ 27,570,506	\$ -
	State Revenue Sharing - Fixed Portion	26.64%	\$ 2,268,149	\$ 2,268,149	\$ 2,268,149	\$ -
	State Revenue Sharing - Growth Portion	73.36%	\$ 6,245,875	\$ 6,245,875	\$ 6,245,875	\$ -
	Motor Fuels Taxes (State levied 7th cent County - 1 cent)		\$ 1,351,264			\$ -
	Motor Fuels Tax (2 cent)		\$ 3,120,522	\$ 4,471,786	\$ 3,208,092	\$ 1,263,694
Other Intergovernmental Revenues		\$ 20,198,531	\$ 20,198,531	\$ 21,462,225	\$ (1,263,694)	
Cash Carryforward	Cash Carryforward		\$ 87,006,389	\$ 87,006,389	\$ 87,006,389	\$ -
Contributions and Donations	Contributions and Donations		\$ 436,622	\$ 436,622	\$ 436,622	\$ -
Fines & Forfeitures	Fines & Forfeitures		\$ 1,077,955	\$ 1,077,955	\$ 1,077,955	\$ -
Charges for Services	Charges for Services - Utility System O&M Enterprise Fund		\$ 93,823,800			\$ -
	Charges for Services - Solid Waste Management Enterprise Fund		\$ 17,872,609	\$ 111,696,409	\$ 111,696,409	\$ -
Charges for Services	Charges for Services		\$ 42,013,375	\$ 42,013,375	\$ 42,013,375	\$ -
Interest	Interest		\$ 2,921,495	\$ 2,921,495	\$ 2,921,495	\$ -
	Interest - Utility System O&M Enterprise Fund		\$ 1,027,900	\$ 1,027,900	\$ 1,027,900	\$ -
Interest - Solid Waste Management Enterprise Fund		\$ 617,500	\$ 617,500	\$ 617,500	\$ -	
License & Permits	Permits, Fees and Special Assessments		\$ 22,583,159	\$ 22,583,159	\$ 22,583,159	\$ -
	Permits, Fees and Special Assessments - Utility System O & M		\$ 878,180	\$ 878,180	\$ 878,180	\$ -
Miscellaneous	Miscellaneous		\$ 2,601,414	\$ 2,601,414	\$ 2,601,414	\$ -
	Miscellaneous - Utility System O&M Enterprise Fund		\$ 1,138,100			\$ -
Miscellaneous - Solid Waste Management Enterprise Fund		\$ 200,319	\$ 1,338,419	\$ 1,338,419	\$ -	
Securities Lending	Securities Lending		\$ -	\$ -	\$ -	\$ -
Transfers In	Transfers In		\$ 34,707,692	\$ 34,707,692	\$ 34,707,692	\$ -
Totals			\$ 534,415,635	\$ 534,415,635	\$ 534,498,858	\$ (83,223)



## Motor Fuels Tax

This table provides support for DPFG's input for all categories of the Motor Fuels tax.

		FY15
312300	County Ninth Cent Voted Gas Tax	\$ 1,583,538
312410	Local Option 6 Cent Gas Tax	5,651,211
335420	Constitutional Gas 5&6 Cent	3,120,522
335440	State Levied 7th Cent Gas Tax	1,351,264
		11,706,535
312430	ELMS 5 Cent Local Opt Gas Tax	4,333,923
Total		\$ 16,040,458

The Motor Fuels Tax total of \$16,040,458 agrees to page 1-5 of the County's FY15 budget as shown below.

Revenue Types	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Adopted	FY15 Adopted
Property Taxes (County-wide)	\$ 136,123,199	\$ 127,803,058	\$ 126,102,339	\$ 131,418,729	\$ 140,036,472
Infrastructure Sales Surtax	27,069,391	27,440,370	27,412,310	29,593,176	30,480,972
Half-Cent Sales Tax	22,702,622	22,765,266	23,408,569	25,828,458	27,570,506
Tourist Development Tax	11,469,148	14,076,593	13,224,899	14,216,788	16,866,777
Gas Taxes	16,133,203	15,623,474	15,631,072	15,672,913	16,040,458
FP&L Franchise Fee	16,576,491	15,665,884	15,891,310	16,012,346	15,833,227
Impact Fees	11,224,093	12,788,876	7,894,598	11,844,361	13,408,189
Communications Services Tax	10,538,700	10,734,887	9,976,032	9,730,255	10,561,406
State Revenue Sharing	7,581,187	7,772,347	7,545,193	7,591,397	8,514,024
<b>Totals</b>	<b>\$ 259,418,034</b>	<b>\$ 254,670,755</b>	<b>\$ 246,886,322</b>	<b>\$ 261,908,403</b>	<b>\$ 279,312,031</b>

## Tourism Development Tax

This table provides support for DPFG's input for the Tourism Development Tax. The total revenue of \$16,866,777 agrees to the page 1-5 of the County's FY15 budget which is presented above.

		FY15
103	Tourist Development - Beach Maintenance Fund	\$ 4,238,026
186	Tourist Development - Project Related	5,649,704
188	Tourist Development - Arts Fund	1,661,678
189	Tourist Development - Promotions Fund	5,317,369
Total		\$ 16,866,777

## Difference in Grand Total

The difference in the grand totals of \$83,223 is Debt Service Budget revenue as noted in the table below which is from page 30 of the County's FY15 budget. DPFG's Operational Budget Revenue total of \$534,415,635 agrees to the Operating Budget below.



SECTION ONE		FY2015 Adopted Revenues
<b>Part I: Operating Budget</b>		
Property Tax		\$ 129,816,570
Other Taxes		35,137,709
Intergovernmental		60,754,847
Cash Carry Forward		87,006,389
Charges for Services		153,709,784
Contributions and Donations		436,622
Interest Income		4,566,895
Judgments, Fines and Forfeits		1,077,955
Miscellaneous		3,939,833
Permits, Fees and Special Assessments		23,461,339
Transfers In		34,707,692
<b>Total Part I: Operating Budget</b>		<b>\$ 534,415,635</b>
<b>Part II: Debt Service Budget</b>		
Property Tax		\$ 7,109,558
Other Taxes		83,223
Intergovernmental		902,038
Cash Carry Forward		169,255
Debt Proceeds		44,950,348
Interest Income		299,900
Transfers In		28,398,353
<b>Total Part II: Debt Service Budget</b>		<b>\$ 81,912,675</b>

### DPFG Comparison to AECOM Appendix Table 10 FY15 Operational Budget Expenditures

DPFG compared inputs for the Operational Budget Expenditures and noted the differences in red in the tables below. DPFG's operational budget inputs totaled \$782,074,096 which agrees to the County's FY15 budget. It would be helpful for this input table to reflect a total and a reference to the supporting page in the annual budget.

#### SUPERVISOR OF ELECTIONS

Expenditure Name	Base Year Budget Amount	AECOM
Personnel	\$ 2,397,893	\$ 2,397,893
Operating	\$ 1,406,537	\$ 1,046,537
Internal Services	\$ 45,664	\$ 45,664
Internal Services Automotive	\$ -	\$ -
Internal Service EIT	\$ 61,122	\$ 61,122
Capital Outlay	\$ 51,000	\$ 5,100
Total	\$ 3,962,216	\$ 3,556,316

**UF IFAS EXTENSION**

Expenditure Name	Base Year Budget Amount	AECOM
Personnel	\$ 725,998	\$ 621,594
Operating	\$ 959,896	\$ 534,580
Internal Services	\$ 10,610	\$ 7,353
Internal Services - Automotive	\$ 19,241	\$ 17,939
Internal Services - EIT	\$ 76,245	\$ 97,983
Grants in Aid	\$ 106,332	\$ 840
Total	\$ 1,898,322	\$ 1,280,289

We will be happy to discuss these comments further at your convenience. Thank you again for the opportunity to be part of the process.

Sincerely,



Lucy L. Gallo  
Managing Principal - Southeast